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1872

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PUBLIC WORKS DEPARTMENT.

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TO THE

PROCEEDINGS OF THE MADRAS GOVERNMENT,

RELATING TO RAILWAY.

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RAILWAY.

PROCEEDINGS OF THE MADRAS GOVERNMENT,

PUBLIC WORKS DEPARTMENT.

For the month of April 1872.

No. 6. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 19th March 1872, No. 137 :—

G. O., No. 66 (Miscellaneous), dated 8th February 1872.

G. O., No. 595, dated 1st March 1871.

* No. 430, dated 2nd October 1871, embodied in G. O., No. 2,666, dated 20th October 1871.

WITH reference to letter from the Government of India, No. 80—A. R., dated 23rd January 1872, I have the honour to inform you that paragraph 5 of Public Works Department Resolution No. 49—A. R., of 6th February 1871, has been answered in my letter* marginally noted, and the balances against the heads of accounts referred to in paragraph 7 are as follows for the Madras Railway :—

	RS.	A.	P.
Construction Account	9,81,48,961	2	10
Stores Suspense Account	58,50,032	7	2
Capital Advance Account	6,23,747	15	2

2. The balances on account of the Great Southern will, it is hoped, be forwarded in the course of a few days.

No. 7. ORDER THEREON, 3rd April 1872, No. 876.

RAILWAY, No. 1.

ORDERED that this letter be forwarded to the Government of India.

(True Extract.)

(Signed) J. CARPENDALE, Colonel, R.E.,

Secretary to Government.

No. 8. (Docket No. 877, dated 3rd April 1872.)

Copy of the above forwarded to the Government of India.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 9. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 22nd March 1872, No. 145 :—

In continuation of my letter No. 137, dated 19th instant, I have the honour to report that the balances on account of the Great Southern of India Railway are as follow :—

	RS.	A.	P.
Construction Account...	148,43,979	5	0
Stores Suspense Account	32,03,536	13	10
Capital Advance Account	33,040	7	8

No. 10. Order thereon, 3rd April 1872, No. 878.

RAILWAY, No. 2.

Ordered that this letter be forwarded to the Government of India in continuation of docket No. 877, dated 3rd April 1872.

(True Extract.)

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 11. (Docket No. 879, dated 3rd April 1872.)

Copy of the above forwarded to the Government of India.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 17. Read the following endorsement of the Deputy Consulting Engineer for Railways, dated Madras, 14th March 1872, No. 127 :—

From the Agent and Manager of the Carnatic Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 12th March 1872, No. 369.

I have the honour to solicit the approval of Government to a general reduction in the rates for merchandize traffic on this Railway, to take effect from the 1st proximo.

Hitherto the rates have been :—

Special Class	...	...	...	...	12 Pies per ton per mile.
First ,,	...	...	...	...	16 ,, per ,, per ,,
Second ,,	...	...	...	...	20 ,, per ,, per ,,
Third ,,	...	...	...	...	24 ,, per ,, per ,,
Fourth ,,	...	...	...	...	36 ,, per ,, per ,,
Fifth ,,	...	...	...	...	48 ,, per ,, per ,,

And I now propose to adopt the following which are the same as those which obtain on the Madras Railway, namely :—

Grain and Firewood	...	...	...	...	10 Pies per ton per mile.
First Class	...	...	...	...	12 ,, per ,, per ,,
Second ,,	...	...	...	...	14 ,, per ,, per ,,
Third ,,	...	...	...	...	18 ,, per ,, per ,,
Fourth ,,	...	..	...	...	24 ,, per ,, per ,,
Fifth ,,	...	...	...	...	36 ,, per ,, per ,,

No less charge than 8 Annas to be made for any consignment or for 1 maund if the class rate exceeds 8 Annas.

2. I do not propose that these rates which are intended to be charged locally should prejudice the special rates recently arranged, such as the grain and salt rates between Madras and Conjeveram.

SUBMITTED for the approval of Government.

(Signed) C. J. SMITH, Captain, R.E.,
Deputy Consulting Engineer for Railways.

No. 18. ORDER THEREON, 3rd April 1872, No. 883.

RAILWAY, No. 3.

APPROVED.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

Read the following papers :—

No. 19. Endorsement of the Deputy Consulting Engineer for Railways, dated Madras, 14th March 1872, No. 128.

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 13th March 1872, No. 166.

I HAVE the honour to inform you, with reference to G. O., No. 451 of the 17th ultimo, that yesterday the cashier tendered for payment into the Government

Treasury three currency notes of the Bombay Circle, which, in accordance with the wish of Government, had been received by the Company from passengers in payment of their fares.

2. The authorities of the Bank of Madras, however, returned the notes, stating that they could not be received as the Accountant-General had no funds in hand to meet them.

3. I shall be obliged if you will at once communicate with the Accountant-General upon the subject, as in the meantime the notes, representing Rupees 30, must be retained by the Cashier.

SUBMITTED to Government, with reference to G. O., No. 451, dated 17th February 1872.

(Signed) C. J. SMITH, Captain, R.E.,
Deputy Consulting Engineer for Railways.

REFERRED to the Financial Department.

19th March 1872. (Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government, P.W.D.

REFERRED to the Accountant-General for immediate report.

20th March 1872. (Signed) W. HUDLESTON,
Officiating Chief Secretary.

No. 20. Proceedings of the Madras Government in the Financial Department, dated 20th March 1872, No. 338.

From the Acting Accountant-General, Madras, dated 20th March 1872, No. 751.

ADVERTING to the letter of the Madras Railway Agent and Manager, No. 166, dated 13th instant, referred to me for report, I have the honour to state that this office had never told the Secretary and Treasurer to the Bank of Madras not to receive foreign notes tendered by the Railway or on Government Account, but that on a question of a general nature referring to the receipt of such notes from the *public* having been raised by him, he was informed that, as there was no margin for cashing foreign circle notes, this office could not guarantee their being cashed, and, therefore, if he accepted them it must be at his own risk.

2. I beg to add that paragraph 21 of Section II., Chapter VI. at page 144 of the Accountant-General's Manual, distinctly provides for the receipt of other circle notes from Railway Companies by Government Treasuries.

ORDERED that the Acting Accountant-General's letter be communicated to the Department of Public Works.

2. The action of the Bank in regard to the notes appears to have been based on some misapprehension which the Accountant-General will take steps to correct.

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

No. 21. ORDER THEREON, 3rd April 1872, No. 884.

RAILWAY, No. 4.

COMMUNICATED to the Consulting Engineer for Railways.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 31. Read the following endorsement of the Deputy Consulting Engineer for Railways, dated Madras, 15th March 1872, No. 129 :—

MADRAS RAILWAY.

Report of an Accident on the Madras Railway.

Collectorate.—Madras. *Railway District, Section and Mile.*—Royapooram Platform-yard. *Date on which the Accident occurred.*—8th March 1872. *Nature of the Accident.*—Porter Rungiah of the Royapooram Station while shunting carriages happened to fall and hurt his legs and head rather severely. Age about 35. *Nature of assistance afforded.*—Sent to the Monegar Choultry for medical treatment. *Occupation of the injured.*—Porter. *Gratuity proposed to be given or not.*—Nil. *Reported to the Police authorities.*—Yes.

(Signed) L. S. MOSS,
Acting Deputy Traffic Manager.

To the Acting Consulting Engineer for Railways for information.

(True Copy.)

(Signed) J. W. MELLIS,
For *Agent and Manager.*

14*th March* 1872.

From the Acting Deputy Traffic Manager, to the Agent and Manager of the Madras Railway Company, dated Madras, 13th March 1872, No. C. 148/112.

YOUR No. 945, dated 11th instant.

The Station Master at Royapooram in a letter of yesterday's date reports to me that Porter Rungiah is getting on very well, and that he believes he will be all right in a day or two.

To the Acting Consulting Engineer for Railways for information.

(True Copy.)

(Signed) J. W. MELLIS,
For *Agent and Manager.*

14*th March* 1872.

SUBMITTED for the information of Government.

(Signed) C. J. SMITH, Captain, R.E.,
Deputy Consulting Engineer for Railways.

No. 32. ORDER THEREON, 4th April 1872, No. 889.

RAILWAY, No. 5.

ORDERED to be recorded.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 33. Read the following letter from the Assistant Secretary to the Government of India, Public Works Department, (Railway,) to the Secretary to the Government of Madras, Public Works Department, (Railway,) dated Fort William, 18th March 1872, No. 420 G. R:—

I AM directed to acknowledge the receipt of your letter, No. 435, dated the 15th February 1872, submitting the Review of the Revenue Account of the Great Southern of India Railway for the half-year ending 30th June 1871.

2. The revised form for table A. should be adopted in future Reviews, and the gross ton mileage shown in the statement of haulage should not consist only of the total ton mileage of passengers and goods, but should include all weight moved on the line as indicated in the memorandum enclosed in Public Works Department, No. 1,466 R, of the 11th August 1871. This memorandum also shows that the average mileages in table B. should be worked out for each description of passenger ticket, a matter which has apparently escaped attention in the preparation of the Review.

3. The train mileage used for calculation in tables E. and F. includes the train mileage run for the Maintenance and Locomotive Departments, and on this point I am to invite attention to Public Works Department No. 2,591 R., of the 18th December 1871. The train mileage given in table FI. does not correspond with that given in table DI.

4. It is intended that under the head of "Miles of rail in way" in table EI. double the length of single track, including sidings, should be shown. The total lengths of the rails inverted and renewed have not been furnished, but these figures are necessary to show the proportions of the entire length of line inverted and renewed half-yearly. The information in table EII. is still far from complete, and I am directed to repeat the hope expressed in paragraph 3 of Public Works Department, No. 1,466 R., of 11th August 1871, that future Reviews may be more complete in this respect.

5. The "average number of locomotives at work" is not intended to be the number of "daily train engines," but the number made over to the Locomotive Department, less the average number constantly under repair, as is printed in the column of "description" but not followed in the figures. The object is to show the amount of work (gauged by traffic train mileage) performed by the Locomotive stock as a whole, and I am to request that the prescribed form may be followed in future.

6. The average weight of the vehicles run for the Locomotive Department is given in table MI. at 5·775 tons, and the average contents at 13·195 tons, while a foot-note states in explanation that fuel was principally carried in open goods trucks, and that no record has been kept of the mileage of such trucks when run for fuel. I am to request that in future, until this mileage is properly recorded, an estimate of it may be made for the Review.

No. 34. ORDER THEREON, 3rd April 1872, No. 890.

RAILWAY, No. 6.

COMMUNICATED to the Consulting Engineer for Railways for information and guidance, with reference to G. O., No. 434, dated 15th February 1872.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 35. Read the following docket of the Government of India in the Public Works Department, (Buildings and Roads—Miscellaneous,) dated Fort William, 11th March 1872, No. 133 B. C :—

COPY of the following correspondence forwarded to the Government of Madras in the Public Works Department for information.

(By order,)
(Signed) C. H. DICKENS, Colonel, R.A.,
Secy. to the Govt. of India.

From the Secretary to Chief Commissioner, Public Works Department, Central Provinces, to the Secretary to Government of India, Public Works Department, dated Nagpore, 14th February 1872, No. 854.

IN continuation of this office letter, No. 5,049, dated 6th of last November, I am desired by the Chief Commissioner to forward, herewith, copy of a letter, No. 10-42, dated 20th ultimo,

received from the Superintendent of Works, Upper Godavery Circle, upon the progress of coal explorations at Tipperpenti since the 29th of December, together with a copy of a report* by Mr. Vanstavern, accompanied by a map of the locality showing the sections of the borings made.

* Dated 12th January.

From the Superintendent of Works, Upper Godavery Circle, to the Secretary to Chief Commissioner, Public Works Department, Central Provinces, dated Doomagoodiem, 20th January, 1872, No. 10-42.

I HAVE the honour to submit a further report by Mr. Vanstavern, dated 12th January 1872, upon the progress of coal explorations at Tipperpenti since the 29th of December last, together with a map of the locality showing the sections of the borings made.

2. When progress was last reported the borings which were in progress were Nos. 24 and 25, but of these No. 25 has since been discontinued, as Dr. Oldham, who has visited the coal field in the interim, considered that it would be more advisable to put down a trial boring in a new position than to continue No. 25 at present.

3. In consequence nothing more has been done in boring No. 25 than was detailed in last progress report, and another new boring, No. 26, has been commenced upon the Daverapilly hill, near the point marked upon the map, and some progress has been made in boring through the surface rock.

The object of this new boring is understood to be to see whether or not a seam of coal exists at a higher level than those already found in previous borings, as the experience gained in other parts of India would seem to prove that the products of such high level seams are more valuable than those of seams found at a lower level.

4. In boring No. 24, however, the boring has proceeded for an additional depth of 18 feet since last report, of which 16 feet are coal and 2 feet shale.

The whole section obtained at present from this boring, which has now attained the depth of 217 feet, shows that coal exists in five seams, having a total thickness of $23\frac{2}{3}$ feet, and varying in thickness from $1\frac{1}{6}$ foot to 12 feet, the last 20 feet of the boring showing two seams of coal, of which the upper seam is 12 feet and the lower seam 6 feet in thickness, or in all 18 feet of coal to 20 feet of bed, the two seams being separated by but 2 feet of shale.

The lower seam of 6 feet had not been passed through when the report was despatched, so that, although the thickest seam passed through does not much exceed that found in No. 16, the total thickness of the seams in this bed is much superior, being as $23\frac{2}{3}$ in No. 24 to $16\frac{2}{3}$ in No. 16.

From the Executive Engineer, Workshop Division, Upper Godavery Circle, to the Officiating Superintendent of Works, Upper Godavery Circle, dated Doomagoodiem, 12th January 1872, No. 60.

IN continuation of my letter No. 55, dated 29th December last, I have the honour to submit further reports on coal boring operations at Tatapelly :—

No. 24 Bore hole.

Already reported	199	2
Coal	10	0
Shale	2	0
Coal	6	0

On the arrival of Dr. Oldham, the boring of No. 25 was stopped, and a test hole put down in Daverapilly hill near Gogabacka :—

No. 26 Bore hole.

Surface soil	8	0
Sandstone	35	0

I am now going up with Dr. Oldham to show him the borings at Lingala, and on my return will have the position of No. 26 bore hole levelled up to and marked on the map.

No. 36. ORDER THEREON, 4th April 1872, No. 891.

RAILWAY, No. 7.

COMMUNICATED to the Consulting Engineer for Railways.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 49. Read the following endorsement of the Revenue Department, dated 20th March 1872 :—

From the Conservator of Forests, to the Chief Secretary to Government, Revenue Department, dated Camp at Annamallay, 17th March 1872, No. 1,092.

WITH reference to the Proceedings of Government in the Public Works Department, No. 565, dated March 1872, wherein I am called on to explain the delay which has occurred in adjusting the Railway Company's account current, I have the honour to inform you that the amount is not payable by the Forest Department but by the Gun Carriage Manufactory Department, to which the timber was consigned.

2. From the enclosures it will be seen that the Acting Superintendent has not been able to adjust the account, as the Railway Company overcharged him in the first instance, and have not yet complied with his application for revised bills.

From the Acting Superintendent of the Gun Carriage Manufactory, to the Conservator of Forests, dated Madras, 13th March 1872, No. 312.

WITH reference to your letter No. 928, dated 11th March 1872, I have the honour to forward copies of two letters* addressed to the Traffic Manager, Madras Railway. In the first of which I pointed out that timber brought by

* No. 158, 8th February 1872.
,, 205, 19th ,, ,,

rail from Coimbatore for this factory should be charged at the rate of 8 Annas per cubic foot, as was stipulated between the Deputy Conservator of Forests, Annamallay, and the Railway Department. I returned the Traffic Manager's bills, and requested that a fresh bill be furnished, but have as yet received no reply. You will therefore observe that there was no delay on the part of this department in adjusting payments to the Railway bills. I shall again communicate with the Traffic Manager on the subject, and as soon as fresh bills are received the Commissariat Department will be requested to make payments for them.

Copy of Government Order, No. 565, 1st March 1872, returned.

From the Acting Superintendent of the Gun Carriage Manufactory, to the Traffic Manager of the Madras Railway, dated Madras, 8th February 1872, No. 158.

With reference to the accompanying bill and letter* No. 48, dated 9th February 1872, from the Acting Deputy Traffic Manager to the address of the Assistant Conservator of Forests in charge of the Central Office, Madras, I have the honour to refer you to your letter, dated 19th May 1869, to the address of Captain H. M. Gosling, Deputy Conservator of Forests, Annamallay Range, stating that "the Railway Company is prepared to convey rosewood from Coimbatore to Madras at 8 Annas per cubic foot;" and to request that you will be good enough to furnish me at your earliest convenience with one bill for all the 98 logs of rose timber despatched by the Forest Department from the latter part of December 1871 up to the present date, charging at the rate of 8 Annas per cubic foot, as was stipulated. The contents of the 98 logs are cubic feet 1,213-11-6. As soon as your bill is received, the Commissariat Department will be requested to adjust payment for it. Communicating with the Forest Department on the subject has caused the present delay in the adjustment of your bill.

* To be returned.

From the Acting Superintendent of the Gun Carriage Manufactory, to the Traffic Manager of the Madras Railway, dated Madras, 19th February 1872, No. 205.

I have the honour to return your two bills* noted in the margin, and to refer you to my letter No. 158, dated 8th February 1872.

2. The 23 logs of rose timber are included in the 98 logs mentioned in my letter above referred to. The 22 logs (7 teak and 15 rose) since received contain cubic feet 328-3-8 (teak cubic feet 102-1-4 and rose cubic feet 226-2-4).

* Dated 5th February 1872, for Rupees 295 4 0.
Do. 12th ,, ,, ,, 249 12 0.

Transferred to the Department Public Works (Railway).

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

No. 50. Order thereon, 5th April 1872, No. 899.

RAILWAY, No. 8.

Communicated to the Consulting Engineer for Railways in continuation of G. O., No. 565, dated 1st March 1872.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 68. Read the following endorsement of the Acting Consulting Engineer for Railways, dated Madras, 27th March 1872, No. 157 :—

From the Agent of the Great Southern of India Railway, to the Acting Consulting Engineer for Railways, dated Negapatam, 20th March 1872, No. 4,431.

Your letter No. 108, dated the 16th instant, did not reach me till this morning. It came in a cover with other letters dated the 15th idem. I am sorry I am unable therefore to send you my reply in time for it to reach the Government of India on the 25th idem.

2. Upon this line the Agency Department and the cost of Home Management are the only items which are classed under the heading of "General Charges." The Engineering Department is employed exclusively on the Southern Extension, a Capital work; and the Maintenance, Locomotive, and Traffic Departments are employed exclusively on Revenue work, each being charged direct to its final head of account.

3. The expenditure in England on account of stores for stock has always been excluded from the basis upon which the division of general charges between Capital and Revenue has been calculated by this Company. I enclose copy of two statements (marked A. and B.), the originals of which have been certified by the Government Examiner, which show the basis upon which we at present divide general charges. These statements include the value of stores consumed by Capital and Revenue respectively. Excluding stores the per-centages (based on the cash expenditure of last half-year) would be as shown in statement C :—

Capital	37·97
Revenue	62·03

I propose that for the remaining portion of the present half-year these per-centages be adopted for dividing the cost of Home Management and Indian Agency between the Capital and Revenue Accounts, and that for the future the per-centages for each succeeding six months be based upon the cash expenditure during each preceding half-year.

4. With regard to paragraph 4 of the Government of India Resolution, I recommend that the date to be fixed when this division of general charges shall cease to be made shall be four years from the date of commencement of actual work upon the Southern Extension. It must be borne in mind that for two years after opening any portion of a line for traffic, the maintenance of such portion is a charge against the Capital Account. Paragraph 4 says, "the cost of all establishments, except those employed wholly in Revenue work, will be debited to "the Capital Account in the first instance;" but it does not say when or how often the Capital Account is to be relieved of the portion chargeable to Revenue. I presume that when the per-centages have been sanctioned by the Government of India, the Revenue Account can be debited direct monthly with its known proportion, instead of first taking that proportion into the Capital Account and then correcting the entry by a transfer to Revenue.

A.

GREAT SOUTHERN OF INDIA RAILWAY.

Statement showing issues of stores on Capital and Revenue Account during the half-year ending 30th of June 1871, *on which is based the division of the Stores Superintendence staff between the two Accounts for the half-year ending 30th June* 1872.

	RS.	A.	P.	RS.	A.	P.
Capital Account	....			35,974	6	0
Rolling Stock	19,419	10	2			
Works of Construction	2,116	10	7			
Contingencies	11,499	1	8			
Preliminary Expenses, Southern Extension	540	14	2			
Tools and Plant	1,668	14	9			
Station and office furniture	729	2	8			
Revenue Account	....			61,872	9	5
Traffic Expenses	2,860	12	2			
Locomotive do.	40,664	4	6			
Carriage and Waggon do.	8,410	10	5			
Maintenance do.	8,670	4	9			
General Charges	1,266	9	7			
				97,846	15	5

Capital 36
Revenue 64

B.

Statement showing Expenditure on Capital and Revenue Account during the half-year ending 30th June 1871, *on which is based the division of the Agency expenses for the half-year ending 30th June* 1872.

	RS.	A.	P.	RS.	A.	P.
Capital	....			1,24,717	8	6
Preliminary Expenses, Southern Extension	56,266	10	7			
Rolling Stock	19,419	10	2			
Establishments	30,306	4	0			
Tools and Plant	1,639	2	10			
Office furniture and fittings	654	10	8			
Contingencies	11,605	6	0			
Works of Construction	4,825	12	3			
Revenue	....			1,93,657	2	9
Locomotive Department	76,030	1	6			
Traffic do.	31,047	6	3			
Carriage and Waggon Repairs	13,115	5	11			
General Charges	33,301	3	3			
Maintenance of Way and Works	45,443	8	6			
	1,98,937	9	5			
Less Refunds...	5,280	6	8			
	....			3,18,374	11	3

Capital Account 40
Revenue Account 60

(Signed) S. M. JOHNSON, *Assistant Controller.*

(Signed) J. SMITH, *Chief Auditor.*

NEGAPATAM,
20th *March* 1872.

(Signed) W. S. BETTS, *Agent.*

C.

Statement showing Cash Expenditure during the half-year ending 31st December 1871, upon which it is proposed to base the division of general charges.

Cash expenditure during the half-year as per Appropriation Statement—

Capital	Rupees	77,686	1	5	37·97
Revenue	,,	1,26,924	10	3	62·03
		2,04,610	11	8	100·00

NEGAPATAM,
20th March 1872.

(Signed) J. SMITH,
Chief Auditor.

(Signed) W. S. BETTS,
Agent.

From the Agent and Manager of the Carnatic Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 22nd March 1872, No. 379.

IN reply to your office letter No. 62, and with reference to the G. O., No. 732, enclosed therein, I have the honour to state that the total amount of Capital cash expenditure for the year can only be arrived at by estimate, as nothing is being done upon the line yet but preparatory works.

2. In communication with the Examiner of Railway Accounts, it has been considered therefore that the best basis to adopt in arriving at the amount was to take the Budget Estimate for 1872-73, which gives approximately the sum of Rupees 20,00,000 for Capital, and Rupees 30,000 as the Revenue expenditure for the year.

3. Calculating upon these figures, the proportion of establishment and general charges which should be monthly credited to Capital and debited to Revenue Account in terms of the G. O. should be 1·5 per cent.

4. Taking 1st January 1876 as the probable date at which the construction will be completed, the whole Capital of Rupees 80,00,000, will have been expended at about the annual rate herein estimated.

5. It is therefore recommended, for the sanction of Government, that the proportion for the present should be as stated in paragraph 3, and as it is not clearly stated in paragraph 5 of the G. O. under reference how long the proposed division should hold good, it is further suggested that, in the event of an extension of the line being opened for traffic at an earlier date than that named in paragraph 4, this proposed division should be subject to revision.

SUBMITTED to Government.

2. Mr. Betts proposes that the transfer of the establishment charges to Revenue should take place after four years from the date of the commencement of actual work on the Southern Extension. This date may be taken as the commencement of the financial year 1876-77.

3. With regard to the per-centage rate, Mr. Betts suggests that "the percentages for each succeeding six months be based upon the cash expenditure during each preceding half-year." This appears to be about the best arrangement that can be made.

4. The Agent of the Carnatic Company proposes the 1st January 1876 as the date on which the establishments may be transferred from Capital to Revenue. There is no reason to suppose that work will be carried on more quickly on the Carnatic than on the Great Southern of India Extension, and as there is no probability of construction being commenced before the 1st January 1873, it would probably be better to give the 1st January 1877 as the date of transfer.

5. Mr. Fisher proposes that during the time that establishment charges are debited to Capital, the Capital Account should receive credit for work done on behalf of Revenue at a per-centage rate of 1·5 per cent. This rate is based, says Mr. Fisher, "on the Budget Estimate for 1872-73, which gives approximately the sum of Rupees 20,00,000 for Capital, and Rupees 30,000 as the Revenue expenditure for the year." The actual figures in the Budget Estimate are Rupees 7,55,772 for Capital and Rupees 28,451 for Revenue expenditure, and the per-centages calculated on these amounts would be 96·4 and 3·6 ; it would however seem better to base the per-centages, as proposed by Mr. Betts, upon the actual cash expenditures during the preceding half-year.

6. Orders are required as to the frequency with which Capital is to be relieved of the Revenue portion of expenditure on establishments ; it is presumed that the transfers should be made monthly, the monthly Revenue Accounts will otherwise be incorrect.

7. Mr. Betts' view that the Revenue Account can be debited monthly direct with its known proportion, instead of first taking that proportion into the Capital Account and then correcting the entries by a transfer to Revenue, does not appear to be in accordance with the intentions of the Government of India.

(Signed) C. H. P. CHRISTIE, Lieut., R.E.,
for *Acting Consulting Engineer for Railways.*

No. 69. ORDER THEREON, 5th April 1872, No. 910.

RAILWAY, No. 9.

ORDERED that these papers be forwarded for the consideration and orders of the Government of India, with reference to their Proceedings, dated 5th March 1872, No. 284 A. R.

(True Extract.)

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 70. (DOCKET No. 911, dated 5th April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 75. Read the following endorsement of the Deputy Consulting Engineer for Railways, dated Madras, 15th March 1872, No. 131 :—

From the Acting Consulting Engineer for Railways, to the Agent and Manager of the Madras Railway Company, dated Madras, 15th March 1872, No. 690.

"I HAVE the honour to request that you will favour me with a report of the circumstances under which it was possible for the Clerk Chatterton, lately convicted of defrauding the Company, to commit the fraud of which he was found guilty. It will be necessary to show the Government clearly how far the system of

accounts and audit under which the fraud was committed is faulty, and in what respect it has been or will be modified to prevent the recurrence of similar irregularities.

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 16th November 1871, No. 689.

UPON receipt of your letter No. 690, dated the 7th instant, I placed myself in communication with the Traffic Manager and the Chief Auditor, and I have now the honour to request your attention to the enclosed copies of those officers' replies.*

* Traffic Manager, No. C 670-442, 15th November.
Chief Auditor, No. 634, 16th November.

2. The Traffic Manager describes fully the system under which pay sheets are prepared and the examination which they undergo in his office. He remarks that, irrespective of the confidence which he had in the Clerk Chatterton, he relied upon the system which requires a separate and distinct department to pay the wages of his staff, and a second department to audit his pay sheets, and he states that he has always felt that without collusion between the departments concerned the Company was perfectly safe from fraud.

3. The Chief Auditor you will observe states that so far as the system of audit of the accounts under which the late fraud was committed is concerned, he has not been able to detect any fault, and the only additional precaution which he can suggest is to employ a higher class of agency in the Audit Office, and to take security from the clerks in that department.

4. With regard to this latter suggestion, I question whether any material good would result, and when the magnitude of our operations is considered, it appears to me that we have hitherto been singularly free from such irregularities.

5. I have never yet heard of any system of audit which could altogether prevent fraud. The utmost that can be expected of the most perfect system is to detect it, and even here carelessness or collusion on the part of the persons employed to conduct the audit may render the examination altogether futile.

6. In the case under consideration carelessness on the part of the Head Cashkeeper and of a clerk in the Audit Office was clearly established, although there was not sufficient evidence to prove collusion. The services of these two men have been dispensed with by the payment of one month's salary in lieu of notice.

From the Traffic Manager, to the Agent and Manager of the Madras Railway Company, dated Madras, 15th November 1871, No. C. $\frac{670}{442}$.

Consulting Engineer's letter No. 690 *of 7th instant.*

IN answering the inquiries of the Consulting Engineer it may be well to explain our system.

2. The station pay sheets are prepared by each Station Master, and by him forwarded to his divisional officer, who examines and certifies as to their correctness and then forwards them to my office.

3. The pay sheets for Guards, Signallers, and Relieving Station Masters and Clerks are prepared by the divisional officer himself, who certifies and forwards them to my office.

4. It was Chatterton's duty on the receipt of these pay sheets to check them, make the necessary deductions from the pay of each man for security, claims, fines, etc., and to prepare an abstract of the whole of the pay sheets for submission to the Audit Office, where the totals of each station are compared with the sanctioned amount, and, if found within the sanction, are passed for payment.

5. For the convenience of servants residing up-country payments are made at their request in Madras on the issue of pay each month, and such payments are deducted from the pay due; but instead of making the deduction in the pay sheet itself, it has been found more convenient to furnish the Cashier with a statement of monies to be so paid and deducted.

6. In this statement Chatterton entered names of men not employed, and made the amounts payable to himself, but as such entries would have been valueless without corresponding entries on one or other of the pay sheets, Chatterton also entered these names in one of the pay sheets of the Madras Division, signed by the divisional officer, and so committed the fraud.

7. So great was the confidence reposed in Chatterton that I never hesitated to countersign the pay sheets if they bore his signature as well as that of the divisional officer, and when I say that we have no less than 154 pay sheets containing upwards of 1,000 names it will be readily understood that the scrutiny exercised by me must necessarily be confined to seeing that they are properly certified.

8. Irrespective, however, of my confidence in Chatterton, I relied upon the system which requires a separate and distinct department to pay our wages and another department to post audit our pay sheets, and I have always felt that without collusion between the departments concerned I was perfectly safe from fraud.

9. That there was collusion there can be no moral doubt, though unfortunately we have only been able to bring home the case against Chatterton.

10. The system of the preparation, payment, and check of pay sheets, if properly carried out, is probably as good a one as we could have, and the fraud in this instance cannot be attributed to any fault in the system, but to the manner in which the system was carried out, and of which you have already marked your sense in the case of the other departments concerned.

From the Chief Auditor, to the Agent and Manager of the Madras Railway Company, dated Madras, 16th November 1871, No. 634.

I BEG to inform you in reply to the Acting Consulting Engineer's letter No. 690, dated 7th instant, that so far as the system of audit of the accounts under which the late fraud was committed is concerned, I have not been able to detect any fault.

2. There has been neglect of duty on the part of the clerk whose province it was to post audit the traffic pay sheets, but the only remedy for that state of things is to check it immediately it is discovered, and you have already marked your sense of the neglect in this instance by directing me to give the clerk in fault one month's pay with notice that his services are no longer required.

3. The only additional precaution which suggests itself is that it may be expedient to employ a higher class of agency in the Audit Office, and to take security from the clerks in that department.

4. In cases of this kind it is submitted that it would be more expedient that information on the system of our accounts and audit should be obtained by the Consulting Engineer from the Government Examiner, as the latter officer has a seat in my own office, and side by side we go over the work together. Every book and voucher is as accessible to him as to me, and he is thus in a position to afford personally much fuller and more exact information on such a subject as a system of accounts and audit than can be given in correspondence.

SUBMITTED for the information of Government.

(Signed) C. J. SMITH, Captain, R. E.,
Deputy Consg. Engr. for Railways.

No. 76. ORDER THEREON, 6th April 1872, No. 914.

RAILWAY, No. 10.

ORDERED to be recorded.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 102. Read the following endorsement of the Deputy Consulting Engineer for Railways, dated Madras, 15th March 1872, No. 130 :—

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 13th March 1872, No. 164.

WITH reference to Government Order No. 524, dated the 26th of February 1872, I have the honour to direct your attention to Minute No. 5 of the Meeting of the Stores Committee held in this Office on the 6th of May 1868. These Minutes were approved by G. O., No. 1,657, of the 26th of May 1868, and the proposition contained therein has since been acted upon, namely, "that the stock of tarpaulins should be regulated by the number of high-sided open goods waggons and coke waggons in use on the line, an allowance of five tarpaulins for every two such vehicles being the basis of calculation."

2. With regard to this the Traffic Manager now writes* as follows :—

* No. 108, 11th March.

"At the 31st December 1867 our waggon stock consisted of 1,280 high-sided open waggons,
435 coke waggons,

or a total of 1,715 open waggons requiring $1{,}715 \times 5 \div 2 = 4{,}287$ tarpaulins.

"As explained in the letter above referred to, our actual stock of tarpaulins was only 2,967, and has been fully maintained at the cost of Revenue. The only addition since made to this stock at the cost of Capital was in July 1869, when thirty-three tarpaulins were manufactured, making up the stock to be maintained at the cost of Revenue to 3,000 tarpaulins.

From Traffic Manager, to Agent and Manager, No. 135, dated 28th April 1868, copy enclosed.

"The increase in the goods traffic from 132·866 tons in the half-year ending December 1870 to 175·411 tons in the half-year ending December 1871, combined with the interchange of rolling stock with the Great Indian Peninsula Railway necessitate an immediate addition to the working stock of tarpaulins, as the whole of the Madras Railway waggon stock is 'open' and not covered.

"At the 31st December 1871 our waggon stock consisted of 1,860 high-sided open goods waggons,
410 coke waggons

making a total of 2,270 open waggons requiring $2{,}270 \times 5 \div 2 = 5{,}675$. tarpaulins to fully equip the line, so that at the present time we are 2,675 tarpaulins *short* of our equipment, and of this number sanction was solicited to manufacture 1,000 at the cost of Capital."

3. I enclose, for your information, copies of Mr. Church's letters, dated the 28th of April 1868 and the 16th of April 1866, referred to in the Minute mentioned

above, and I hope that upon the explanation now afforded the Government will sanction my sending to the Board of Directors the Indent* which accompanied my letter to you No. 685 of the 15th of November 1871.

* Herewith returned.

From the Traffic Manager, to the Agent and Manager of the Madras Railway Company, dated Madras, 28th April 1868, No. 135.

Our present stock of tarpaulins is insufficient for our requirements, and, with reference to paragraph 5 of my letter No. 174, dated 16th April 1866, I have now to solicit sanction to some fixed rule for our guidance as to the number of tarpaulins to be provided for each waggon at the cost of Capital.

It was suggested that as four tarpaulins were required for covering cotton and two tarpaulins for other goods during the monsoons, three tarpaulins per waggon would not be too large an allowance; but since this suggestion was made, we have managed to cover cotton most securely with three tarpaulins, and perhaps an allowance of five tarpaulins for every two high-sided or coke waggons will be found sufficient.

Our stock of waggons at 31st December was—

High-sided open goods	1,280
Coke	435
Total ...	1,715 ÷ 2×5 would give 4,285 tarpaulins.

In addition to these, however, tarpaulins are required for covering private carriages conveyed on open sided waggons, which may be estimated at fifty.

On the 1st January 1866 our stock of tarpaulins was 2,967, which has been maintained in a state of efficiency at the cost of Revenue. We shall therefore require sanction to make at the cost of Capital 1,368 tarpaulins at an estimated outlay of Rupees 54,720, to complete our stock to 31st December 1867.

From the Traffic Manager, to the Agent and Manager of the Madras Railway Company, dated Madras, 16th April 1866, No. 174.

With reference to our conference at the Store Committee on the 10th instant on the subject of tarpaulins, I beg to submit a statement showing the cost of tarpaulins from the opening of the line in 1856 to 31st December 1865.

2. You will observe that the total expenditure on this account has been Rupees 1,50,555-4-11; that up to the 31st December 1864 a sum of Rupees 64,807-1-9 had been charged to Capital, and a sum of Rupees 13,515-4-1 to Revenue; and that a sum of Rupees 72,232-15-1 is still unappropriated but will be charged to Capital in the Store Accounts for the year ending December 1865 now under preparation.

3. The sum of Rupees 1,50,555-4-11 represents the cost of 3,667 tarpaulins, 700 of which were used for protecting goods before goods sheds were completed, and have long since been condemned as unserviceable; as it would be unfair to burden Revenue with the cost of these 700 tarpaulins, I would now ask that Revenue may be only required to maintain the difference between 3,667 and 700 or 2,967 tarpaulins.

4. Our stock of serviceable tarpaulins on the 31st December 1865 was only 2,237, so that we have to make good 730 tarpaulins at the cost of Revenue, less the sum of Rupees 13,515-4-1 already charged to that account, thus—

		RS.
Average cost of 730 tarpaulins	... ...	29,972
Less amount already charged to Revenue	... ...	13,515
To be charged to Revenue	... ...	16,457

which I propose to distribute over twenty-four months

5. No rule having been laid down as to the number of tarpaulins allowed to each waggon, it will be desirable, as arranged at the Committee, to obtain sanction to furnish each waggon with three tarpaulins at the expense of Capital. This number is a fair average of our requirements, as in the cotton season four tarpaulins are required for each waggon of cotton, and during the monsoons it is necessary to cover all waggons with two and three tarpaulins.

SUBMITTED to Government, with reference to G. O., No. 524, dated 26th February 1872.

(Signed) C. J. SMITH, Captain, R.E.,
Deputy Consulting Engineer for Railways.

No. 103. ORDER THEREON, 6th April 1872, No. 917.

RAILWAY, No. 11.

ORDERED that these papers be forwarded to the Government of India.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 104. From the Secretary to the Government of Fort Saint George, Public Works Department, to the Secretary to the Government of India, P.W.D., dated 6th April 1872, No. 918.

RAILWAY, No. 12.

SIR,—With reference to your letter of the 9th February 1872, No. 214 G.R., inquiring the circumstances under which it is proposed to charge to Capital the cost of 1,000 tarpaulins which the Madras Railway Company intend to add to their stock, I am directed to forward the accompanying papers explaining the principles which have been approved by the Government for regulating the equipment of the line. It will be observed that the supply will, even after the addition of the number for which sanction is now asked, fall considerably short of the full complement, and I am accordingly to request that authority may be given for the transmission to England of the indent which was forwarded with my letter, No. 272, dated 29th January 1872, and for the cost of the tarpaulins being charged to Capital.

No. 105. Read the following endorsement of the Acting Consulting Engineer for Railways, dated Madras, 21st March 1872 :—

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 20th March 1872, No. 175.

WITH reference to G. O., No. 638, dated 8th instant, communicating "rules for the conveyance by railway of persons suffering from contagious diseases," I have the honour to request that you will be so good as to obtain authority for my purchasing 50 lbs. of No. 4 carbolic acid from the Government Medical Stores Department.

2. An indent will be prepared and submitted to Government as soon as possible for a larger quantity to be obtained from England.

SUBMITTED for the sanction of Government.

(Signed). H. L. PRENDERGAST, Major, R.E.,
Acting Consulting Engineer for Railways.

No. 106. ORDER THEREON, 6th April 1872, No. 919.

RAILWAY, No. 13.

SANCTIONED.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 113. Read the following docket from the Government of India, Public Works Department, (Account—Railway,) dated Fort William, 28th March 1872, No. 429 A. R :—

COPY forwarded to Government of Madras, Public Works Department, Railway Branch, with a request that the returns herein called for may be furnished as early as possible.

(By order,)

(Signed) A. F. FILGATE, Captain, R. E.,
Under Secy. to the Govt. of India.

CIRCULAR by the Government of India, Financial Department, dated 12th March 1872, No. 1,806.

IT has been alleged that the prices of stores received from the Home Authorities have sometimes exceeded those of similar stores procurable in the local market. On the other hand, it has been frequently stated that heavy extra expense is incurred in local purchases of European stores, consequent on the non-receipt in time of supplies from Europe. The Governor-General in Council requests that the Military and Public Works Departments, and the Home and Revenue Departments, and the several Local Governments, will be good enough to furnish this department with returns fairly illustrating the two contradictory complaints, and showing whether the instances preponderate under the first head of excess of India Office over local prices, or under the second head of greater dearness of local prices.

No. 114. ORDER THEREON, 8th April 1872, No. 923.

RAILWAY, No. 14.

COMMUNICATED to the Consulting Engineer for Railways who will furnish the information called for.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 115. Read the following Proceedings of the Government of India in the Public Works Department, (Account—Railway,) dated Fort William, 23rd March 1872, No. 408 A. R:—

Transactions of the Guaranteed Railways to the end of December 1871.

Read again—

Public Works Department Resolution No. 173—8 A—R, dated 11th March 1871.
" " " " 242—8 A—R, " 26th February 1872.
" " " " 320—5 A—R, " 11th March 1872.

RESOLUTION.—In view to the proper and complete preparation in future of the half-yearly appropriation statements required by the Secretary of State for the several Guaranteed Railways, the Governor-General in Council desires that details regarding the accounts of each Railway on the 1st of January 1872, according to the accompanying form, may be furnished by the Consulting Engineers concerned to the Accountant-General in this Department by the 15th April next.

2. The "Revenue Account" and the "Guaranteed Interest Account" of each line as kept in the Government books should also be made up in accordance with the instructions of the Secretary of State (circulated with Public Works Department Resolution No. 173—8 A—R of the 11th March 1871), and an abstract of the same forwarded to the Accountant-General with the memorandum referred to above.

Government of Madras.
" of Bombay
Consulting Engineer, Calcutta.
" " Lahore.
Consulting Engineer, Lucknow.
Accountant General, Public Works Department.

ORDER.—Ordered that this Resolution be communicated to the Governments and Officers named in the margin for information and guidance.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secretary to the Government of India.

State of the Accounts of *Railway on the 1st January 1872.*

	RS. A. P.	RS. A. P.
I.—Treasury Dr. to Capital Account—		
Capital bearing interest—in England	......	......
,, ,, ,, in India	......	......
Capital not bearing interest—in England	......	......
,, ,, ,, in India	......	......
		......
II.—Construction Account Dr. to Treasury—		
For total audited outlay to 31st December 1871		......
III.—Stores Suspense Account Dr. to Treasury—		
For value of Stores in hand on 31st December 1871 ...		......
IV.—Capital Advance Account Dr. to Treasury—		
For balance of the account, namely, Unaudited expenditure	......	......
Suspense Accounts ...	......	......
Miscellaneous Advances.	......	......
Cash	......	......
V.—Revenue Advance Account Dr. to Treasury—		
For balance of this account, namely, Unaudited expenditure	......	......
Cash in hand	......	......

Examiner of Railway Accounts. *Consulting Engineer.*

No. 116. ORDER THEREON, 8th April 1872, No. 924.

RAILWAY, No. 15.

COMMUNICATED to the Consulting Engineer for Railways for information and guidance.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 117. Read the following Proceedings of the Government of India in the Public Works Department, (Account—Railway,) dated Fort William, 23rd March 1872, No. 402 A.R:—

Duties of Examiners of Railway Accounts.

Read again Public Works Department Circular No. 17, dated 15th March 1872.

RESOLUTION.—For the purpose of still further explaining the scope of the duties of the Examiner of Railway Accounts as prescribed in Government of India Circular No. 17, Railway, dated the 15th instant, the Governor-General in Council is pleased to lay down the following instructions for the guidance of those officers :—

1. The general relation of the Examiners to the Consulting Engineers for Guaranteed Railways, and to the Accountant-General, Public Works Department, will be similar to those prescribed in the Public Works Department Code regarding the relations of Controllers to Provincial Chief Engineers and the Accountant-General, Public Works Department.

2. The Examiners as now constituted must scrutinize the transactions of the Railway Companies much more fully than has been customary hitherto, and all Railway Offices dealing with the accounts of cash or stores must be examined periodically, and any defects in their working must be promptly brought to notice.

3. It is believed that heretofore on most Railways a fair scrutiny has been exercised over the transactions which pass through the principal books of the several Companies, but the details of the documents on which entries are based, and which are not sent forward, as a rule, from the District or Departmental Offices, have not been subjected to such a scrutiny or supervision on the part of the Government Controlling Officers as is now thought proper. This is a matter which calls for immediate attention, and it will be part of the duty of the Examiners to make themselves fully conversant with the working of the offices alluded to, and to inspect them periodically at such times as can most conveniently be done; at such inspection all the records of the offices concerned should be open to examination. From this it will be gathered that the Government of India have determined upon carrying out the controlling powers assigned to them in the contracts with the several Guaranteed Companies to a much greater extent than has been done hitherto.

4. An important portion of the duties of the Examiners is to exercise a check and supervision over the Traffic Audit Offices and Traffic Accounts generally of each Railway with which they are connected, and to see that the arrangements in force are of such a nature as to protect the Company and the Government from being defrauded; also that the accounts and amounts collected are promptly sent forward; that the total outstandings due to each half-year can at any time be accurately ascertained; that the station accounts are kept in a clear, correct, and proper form; that the station balances are kept at a minimum, and that prompt steps are taken to recover any monies due from Station Masters and Clerks.

5. In order that such a control as described in the last paragraph may be efficiently carried out, the Consulting Engineers should see that steps are at once taken to cause the accounts of all stations to be at all reasonable times open to the inspection of the Examiners without any previous warning, and, although the Examiners will thus have power to examine all Station Offices, the number so inspected must of necessity be few.

6. Similarly, the offices and accounts of the Stores Department must be subjected to a like general supervision, and all documents relating thereto, and offices connected therewith must be open to inspection at all reasonable times, and without previous warning.

7. In connection with this department it will be the duty of the Examiners to see that no superfluous stock of stores is allowed to accumulate, and regarding such as has already accumulated without a fair prospect of the articles being likely to come into use within a reasonable period, an immediate and special report of the same should be made to the Consulting Engineer for such action as may appear fit.

8. Special attention will have to be given by the Examiners to the Account Offices of the Engineer, Locomotive, and Carriage and Waggon Departments, more especially with reference to the incidence of expenditure. Under no circumstances

can the unexpended portions of the sanction accorded for any one object be transferred to another. On a work being completed, prompt report of the fact should be made, and the sanction should be at once closed. Additions of unnecessary plant should be carefully guarded against, and any tendency in this direction that may come to the notice of the Examiners should at once be reported to the Consulting Engineers. Similarly, the Examiners should aid the Consulting Engineers in preventing all unnecessary and superfluous outlay of all descriptions, and promptly report any facts of this nature that may come to their notice. The Examiners will have many opportunities in the discharge of their duties of seeing the progress of outlay, and should keep the Consulting Engineers fully informed of all matters which may seem to require notice.

9. The Examiners should ascertain that all stores issued from General, Departmental or other Stores, are promptly charged off as issued, and that no items of stores or plant are allowed to be charged to suspense accounts after being once issued.

10. The Examiners will see that all officers of the Companies entrusted with the custody of cash or stores, prepare accounts of their transactions each month in a correct, proper, and uniform manner, and that these are regularly recorded in the principal books of the Railway as received; that the Auditors of each Company carry on their duties expeditiously and efficiently in accordance with orders; that every item of outlay incurred, either of cash or stores, is punctually brought into the Company's books; and that the orders of Government for keeping the Company's accounts, and preparing the several prescribed forms and statements, are adhered to.

11. Where payments are made by Cashiers or Pay Masters, the Examiners must see that such payments are made on a uniform and proper principle, and should promptly bring any irregularities in this respect to the notice of the Consulting Engineers and the Accountant-General, Public Works Department.

12. As the Government Financial Officers for the Railways with which they are connected, it will be the duty of the Examiners to take notice of all matters which effect economical management and working, and these officers should submit to the Consulting Engineers, from time to time, any suggestions that are likely to tend to these ends. It will also be the duty of the Examiners to watch carefully the expenditure incurred, and to point out to the Consulting Engineers and to the Accountant-General of the Public Works Department, any departures from the rules laid down by the Government of India in the expenditure of cash or stores, or in any of the operations of the Railways connected with the outlay or custody of cash or stores, or the rendering of accounts.

13. It will be the duty of the Examiners to aid the Consulting Engineers by frequent reviews of the important item of Establishments, as the works under construction or the maintenance and working of each Railway may vary from time to time, in keeping down all establishments to the lowest amount consistent with efficiency.

14. The Consulting Engineers may call upon the Examiners for reports on matters submitted for their sanction, and should take advantage of the Examiners, special knowledge to assist them generally in the control of the several Railways on behalf of Government.

15. The Examiners will submit direct to the Accountant-General of the Public Works Department all the prescribed accounts, and should correspond direct with that officer on all matters relating to accounts and audit, referring to him all questions on which they may have doubts.

16. The Consulting Engineers being the responsible administrative heads of the Local Railway Departments, should give all proper assistance to the Examiners in enforcing strict attention to the regulations regarding the disbursement of money, custody of stores, and the submission of accounts.

Governments of Madras and Bombay.
Consulting Engineers, Calcutta.
,, ,, Lahore.
,, ,, Lucknow.
Accountant-General, Public Works Department.

ORDER.—Ordered that this Resolution be communicated to the Governments and Officers named in the margin for information and guidance.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secretary to the Govt. of India.

No. 118. ORDER THEREON, 8th April 1872, No. 925.

RAILWAY, No. 16.

COMMUNICATED to the Consulting Engineer for Railways and to the Examiner of Railway Accounts for information and guidance.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 123. Read the following letter from the Secretary to the Government of India, Public Works Department, (Railway,) to the Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Fort William, 11th March 1872, No. 387-G—R:—

I AM directed to acknowledge the receipt of your letter No. 391, dated 9th February 1872, giving cover to an Indent which the Agent of the Madras Railway proposes to make on the Board of Directors in England for twenty locomotive engines; and in reply to state that the Government of India, after careful consideration, do not think that there is any necessity for the purchase of fresh locomotive stock in England for the use of the Madras Railway, and cannot sanction the submission of the indent.

2. In the first place it would seem from the papers forwarded with your letter under reply, that there is no present need for any extra engines, and that they would only be required at the end of 1873, when the proposed additional stock would arrive, in the event of a considerable increase of traffic, and of a reduction of the number of engines available for daily use by the increase in the average number that would be constantly under repair. For the latter demand 25 per cent. of the whole stock as suggested by the Locomotive Superintendent seems certainly more than is warranted by experience elsewhere, and 20 per cent. appears to be quite sufficient to allow. On this assumption, and apart from the possibility of increased traffic, there seems to be a sufficient locomotive stock, for 71 engines supply the daily requirements of the public traffic on the line after allowing for shed-days, and 13 spare engines are said to be required for changing stations; or 84 in all. This, with 20 per cent. added for repairs, becomes 101, while there are in all 106 tender

engines at present on the Madras Railway, besides 20 tank engines which are only used for shunting and special purposes, but can, it is presumed, be also utilized for ballast work and locomotive fuelling.

3. So far, then, as information extends, it does not seem that any additional engines will be required, unless a great increase of traffic demands a corresponding increase in hauling power, but there is a possibility that this increase may occur, and it is desirable that it should be considered whether the contingency is one that requires to be guarded against by the immediate provision of more locomotives. It fortunately happens that the completion of the trunk railway system enables the large stocks of engines and vehicles that might otherwise have to be kept up to meet sudden demands to be greatly reduced, as this pressure rarely or never occurs simultaneously throughout the country, and one line can borrow from another. This makes it unnecessary for any railway to keep in stock any larger amount of carrying power than is fairly necessary for its ordinary normal wants, and relieves all apprehension of any sudden block of traffic occuring through a failure in the supply of rolling stock when required.

4. And, if the Madras Railway Company should be so fortunate as to develope an unprecedentedly large and constant traffic requiring extra haulage power, there will be the means of meeting the want in this country. The Jubbulpoor Line of the East Indian Railway has been stocked with engines sufficient to carry a much larger traffic than that which it has secured, and many of these engines have never been brought into use. There are now 43 engines that have not been erected in the sheds at Jamalpoor, and besides these, there are also about 80 engines which are not at present required for the traffic of the Sindh, Punjab and Delhi Railway Company. Being purchased with Guaranteed Capital, which does not earn sufficient interest to cover the guarantee, it is an object of importance to the State that this stock should be utilized to the utmost before any fresh purchases of a similar kind are made by other Guaranteed Railways, and if, in the course of time, the Madras Railway Company should be able to show not merely a possibility, but an actual certainty of an increase of traffic to such an extent as to make a large number of locomotives necessary, the Government of India would sanction the purchase from the East Indian Railway Company, or the Sindh, Punjab and Delhi Railway Company, of such a number of these engines as might be required. So long, however, as on other Railways in India there are large numbers of good new engines that are not required, and that can be purchased at the exact time when they may be wanted, the Governor-General in Council cannot allow the burden of guaranteed interest to be needlessly increased by the purchase for the Madras Railway of similar engines in England, whether the contingency to be provided against is certain or doubtful.

No. 124. ORDER THEREON, 8th April 1872, No. 928.

RAILWAY, No. 17.

COMMUNICATED to the Consulting Engineer for Railways, with reference to G. O., No. 390, dated 9th February 1872.

(Signed) J. CARPENDALE, Colonel, R.E.,

Secretary to Government.

No. 125. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 21st March 1872, No. 141 :—

WITH reference to G. O., No. 469, dated 19th February 1872, I have the honour to forward copy of the General Balance Sheet Form No. XVIII. of the Madras Railway Company for the half-year ended 30th June 1871, prepared in the London Office.

GENERAL BALANCE SHEET.

Dr. *Half-year ending 30th June* 1871. *Cr.*

	£.	s.	d.		£.	s.	d.
To Balance of Capital Account as per No. 4 ...	754,811	2	7	By Balance in hand :— With the Secretary of State in Council of India	281,537	7	9
,, Balance of Interest Account as per No. 8 ...	263,278	9	7	,, Bankers and petty cash...	251,727	15	10
,, Sundry creditors ...	72,049	12	11	,, Bankers in India ...	93,331	12	1
,, Balance of Fire Insurance Fund	4,472	5	5	,, Cashier and other officers in India	10,483	11	8
,, Government of India Revenue Account ...	6,506	5	7	,, Sundry debtors for advances, etc.	35,091	3	11
				,, Amount invested in Madras Railway Stock and Debentures	18,279	12	9
				,, Amount at *Dr.* of Stores and Workshop account, etc.	410,666	12	1
Total...	1,101,117	16	1	Total...	1,101,117	16	1

(Signed) J. CRAMP, *Chief Accountant.*

(Signed) J. W. MELLIS, for *Agent and Manager.*

(Signed) F. CHURCH, *Chief Auditor.*

(Signed) C. M. MOBERLY, Captain, *Examiner of Railway Accounts.*

(True Copy.)

(Signed) H L. PRENDERGAST, Major, R. E., *Acting Consulting Engineer for Railways.*

No. 126. ORDER THEREON, 8th Apirl 1872, No. 929.

RAILWAY, No. 18.

ORDERED that these papers be forwarded to the Government of India, with reference to their letter, dated 1st February 1872, No. 124—A. R.

(True Extract.)

(Signed) J. CARPENDALE, Colonel, R.E., *Secretary to Government.*

No. 127. (DOCKET No. 930, dated 8th April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) J. CARPENDALE, Colonel, R.E., *Secretary to Government.*

No. 142. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 26th March 1872, No. 150:—

I HAVE the honour to submit, for the sanction of the Government of India, the accompanying indent* (in duplicate) on the Board of Directors of the Great Southern of India Railway for copper tube plates required by the Locomotive Department, the approximate cost being Rupees 1,650.

* No. 55, dated 19th March 1872.

No. 143. ORDER THEREON, 9th April 1872, No. 939.

RAILWAY, No. 19.

ORDERED that the indent submitted with this letter be forwarded for the sanction of the Government of India.

(True Extract.)

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 144. (DOCKET No. 940, dated 9th April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 152. Read the following letter from the Assistant Secretary to the Government of India, Public Works Department (Railway,) to the Secretary to the Government of Madras, Public Works Department (Railway,) dated Fort William, 21st March 1872, No. 438-G. R.:—

I AM directed to acknowledge the receipt of your docket No. 657, dated 9th March 1872, and, in reply, to convey the sanction of the Government of India to the indent, amounting to Rupees 972 therewith submitted, for eighteen 12 feet girders to be obtained from England.

Rupees nine hundred and seventy-two.

2. This sanction has been entered in the register of this office as No. 50 M. R. of 1871-72.

No. 153. ORDER THEREON, 10th April 1872, No. 945.

RAILWAY, No. 20.

COMMUNICATED to the Consulting Engineer for Railways, with reference to G. O., No. 656, dated 9th March 1872.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 165. Read the following letter from the Under Secretary to the Government of India, Public Works Department, (Railway,) to the Secretary to the Government of Madras, Public Works Department, (Railway,) dated Fort William, 22nd March 1872, No. 443 G. R:—

In acknowledging the receipt of your letter No. 612, of the 6th March 1872, I am directed in reply, under the circumstances explained, to convey the sanction of the Governor-General in Council to the estimate therewith submitted, amounting as per margin to Rupees 7,916, for the construction of watering arrangements, etc., at the Bangalore Station on the Madras Railway.

	RS.
Boundary wall	1,009
Zinc shed over steam pump	1,345
Well	1,487
Cost of 6-inch piping and laying ...	4,075
	7,916

Rupees seven thousand nine hundred and sixteen only.

2. I am to request that it may be reported, for the information of the Government of India, how much of the cost of former watering arrangements at Bangalore, which have proved to be inadequate, it is proposed to write back to Revenue.

3. This sanction has been registered as No. 52 M. R. of 1871-72.

No. 166. Order thereon, 11th April 1872, No. 952.

RAILWAY, No. 21.

Communicated to the Consulting Engineer for Railways, with reference to G. O., No. 611, dated 6th March 1872, and with a request that the information called for in paragraph 2 may be furnished.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 176. Read the following letter from the Secretary to the Government of India, Public Works Department, (Account—Railway,) to the Secretary to the Government of Madras, Public Works Department, Railway Branch, dated Fort William, 26th March 1872, No. 420-A. R:—

With reference to paragraph 3 of the letter as per margin from the Agent, Madras Railway, on the subject of the traffic earnings standing at debit of stations (received with your No. 290 of the 31st January last), I am directed to state that the suggestion made by the Government of India to the effect that no official in charge of traffic monies or accounts should be removed from one station to another without a no-demand certificate from the Audit Office, ought to be so far carried out that the *balancing up* prior to transfer, referred to by the Agent, should be effected by the Audit Office and not by the Traffic Manager's Office, any balance against officials transferred being recovered by regular instalments out of their pay.

No. 709, dated 27th November 1871.

No. 177. Order thereon, 12th April 1872, No. 958.

RAILWAY, No. 22.

Communicated to the Consulting Engineer for Railways, with reference to G. O., No. 290, dated 31st January 1872.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 178. Read the following letter from the Secretary to the Government of Bombay, Railway Department, to the Secretary to the Government of Madras, Public Works Department, (Railway,) dated Bombay Castle, 27th March 1872, No. 369:—

WITH reference to your letter, No. 134, dated 16th January last, and accompaniments, I am directed to state, for the information of the Government of Madras, that the Great Indian Peninsula Railway Company have in hand twenty waggons which are to be altered so as to be suitable for the carriage of combustibles; when these are placed on the rails it is believed the Company will be able to meet all demands from Government for carriage of powder, and the Agent has been requested to expedite their completion.

No. 179. ORDER THEREON, 12th April 1872, No. 959.

RAILWAY, No. 23.

COMMUNICATED to the Inspector General of Ordnance and Magazines, with reference to G. O., No. 133, dated 16th January 1872.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 180. Read the following letter from the Under Secretary to the Government of India, Public Works Department, (Railway,) to the Secretary to the Government of Madras, Public Works Department, (Railway,) dated Fort William, 21st March 1872, No. 441 G. R:—

I AM directed to acknowledge the receipt of your letter, No. 616, dated the 6th March 1872, and in conveying the sanction of the Government of India to the works as per margin, aggregating in cost Rupees 32,146, proposed for the station-yard of the Junction Station at Raichore, to observe that it is presumed the Great Indian Peninsula Railway Company have no objection to what is proposed.

Cross over road from main line to engine shed siding.
Extra line of rails between platform and carriage shed.
Extra line of rails joining the above line with engine shed siding.
Lay-bye branching off main line at north end of passenger platform.

Rupees thirty-two thousand one hundred and forty-six.

2. This sanction has been registered as No. 51 M. R. of 1871-72, and the saving of Rupees 5,450 in the watering arrangements has been noted against sanction No. 21 M. R. of 1870-71.

3. The estimates and drawing received with your letter under acknowledgment are herewith returned.

No. 181. ORDER THEREON, 12th April 1872, No. 960.

RAILWAY, No. 24.

COMMUNICATED to the Consulting Engineer for Railways, with reference to G. O., No. 615, dated 6th March 1872.

(Signed) J. CARPENDAL, Colonel, R.E.,
Secretary to Government.

Read the following papers :—

No. 182. From the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 19th March 1872, No. 136.

WITH reference to G. O., No. 520, of the 26th February 1872, I have the honour to forward letter* from the Agent of the Madras Railway, dated the 15th instant, together with a statement exhibiting the amount sanctioned for each department on the 1st January 1871, the pay drawn for January 1871, and the pay drawn for January 1872.

* No. 170 with two enclosures.

2. The Government of India have observed that the salaries entered in the Budget Estimate for 1872-73 for several of the officers seem to be higher than heretofore ; but the Agent explains that, according to paragraph 14 of Resolution No. 437, dated the 17th July 1871, provision was made for every increase of salary for which the necessity might arise during the year. In some cases there was the intention of making application for an increase of salary, and such applications have already been submitted to the Government on behalf of the Assistant Agent, the Consulting Physician, the Assistant* Locomotive Superintendent, and for two Assistants† to the Traffic Manager to be sent out from England. In other cases, I understand that an increase of salary was contemplated as likely to be applied for during the coming year, either from some prospective date, or else as circumstances might demand at any time before the close of the year.

* G. O., No. 3,195, dated 19th December 1871.
† ,, ,, 3,181, ,, 18th ,, ,,

3. It has been the custom of the Madras Railway Company to reward their officers of long standing, and those whose merits call for recognition, by an increase of salary after a certain interval of time. Such promotions are recommended by Heads of Departments from personal knowledge of the manner in which their subordinate officers have conducted their duties ; there is, therefore, a strong incentive to efficiency, which is conducive both to the interests of the officers and to the benefit of the Railway Company.

4. The Budget however has to be put in hand in the different departments nearly eighteen months before the end of the year to which it relates. During that period occasions may arise in which an officer of the Company may distinguish himself, or, on the other hand, from ill-health or otherwise an officer may fail to have earned a recommendation for promotion ; but either way it cannot be anticipated, with any certainty, whether funds will be required or not, and the Agent to obviate difficulties enters the money in his Budget.

5. The salaries shown by the Agent to have been increased in the year 1871 are those of one of the Assistants to the Traffic Manager, from £350 to £450 per annum, according to the sanction given in G. O., No. 1,351, of the 16th May 1871, upon a special application, and of the Locomotive Accountant from Rupees 300 to Rupees 350. This increase was recommended at the Stores Committee

Meeting on the 10th July, and approved by the Government in G. O., No. 1,983, of the 28th July 1871.

A clerk in the Agent's Department has received 10 Rupees additional salary, and another in the Chief Auditor's Department, Rupees 5. There have been two new appointments, namely, a second Assistant to the Locomotive Superintendent* and a travelling Auditor,† and an additional staff was necessarily entertained on the further opening of the North-West Line.

* G. O., No. 63, dated 10th January 1871.
† ,, ,, 2,924, ,, 18th November 1871.

The medical staff was also re-arranged within the sanction noted in G. O., No. 1,115, of the 20th April 1871.

6. On the explanations now afforded I trust that the limitation of salaries imposed in paragraph 4, Clause I., of letter from the Government of India, No. 122 E. R., will be removed; and with regard to Clause II., I would hope that confidence may still be felt in the endeavours of those concerned to maintain economy in the Railway establishments in this Presidency.

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 15th March 1872, No. 170.

In accordance with the request contained in your letter No. 134, of the 28th ultimo, I have the honour to enclose herewith a statement which shows the increases of salary granted to officers and servants of this Company since the 1st of January 1871.

2. The figures contained in this statement confirm what I pointed out to you in my letter No. 150 of the 6th instant, namely, that the Government of India when stating that they have been much struck by the great and general increase in the salaries attached to the various officers of the Madras Railway must have been under some misapprehension.

3. It is probable that in making this statement the Government of India had before them this Company's Budget Estimate for 1872-73, in which in accordance with paragraph 14 of their Resolution dated the 17th of July 1871, No. 437 A.R., provision was made for every increase of salary for which a necessity might arise during the year. The paragraph referred to is as follows:—

"Any specific proposals for new appointments or increases of pay will be separately dealt with, but in order to enable these to take effect within the year in which sanction is accorded to them, their necessity must be foreseen, and an appropriation of money in the Budget grant obtained."

4. When our Budget Estimate for 1872-73 was being prepared these instructions were acted upon, although it was quite understood that in cases of new appointments and actual increases of salary a "specific proposal" would in each case have to be submitted for the approval of Government.

5. While, however, the Government of India has probably been thus misled, a reference to the enclosed statement will show that of the officers named by them the salary of only one—the Locomotive Accountant—has been increased since January 1871. Application has been made for increases to the salaries of the Assistant Agent and Manager, the Assistant Locomotive Superintendent, and the Consulting Physician, but none of these have been finally approved by Government, while only the first mentioned has been sanctioned by the Board of Directors, and it, by the authority conveyed in your letter No. 167 of the 11th instant, is included in the accompanying list of increases.

6. The enclosed statement shows, in addition to the salaries of Heads of Departments, the comparative cost of the several establishments for the month of January, in 1871 and in 1872, and it will be observed that in the case of those of the Chief Accountant, Cashier, General Storekeeper, and Locomotive Superintendent, the establishments were reduced in expense during the intervening period. The increase in the cost of the other establishments is due to the extension of the line since January 1871 to Bellary and Raichore. The most noticeable features in the increase are the entertainment,* in the Locomotive Department of a 2nd Assistant Superintendent on a salary of Rupees 409-1-5 per mensem, and an increase† of Rupees 90-14-6 per mensem in the pay of one of the Assistant Traffic Managers, the rest of the additional expenditure being due to the entertainment of subordinates for working the newly opened portion of line.

* G. O., No. 63, dated 10th Jan. 1871.

† „ „ 1,351, „ 16th May „

7. I trust that the result will be considered to show that there is a desire on the part of all the Company's officers to work the line with economy, and I hope to be favoured with the orders of Government on the subject as early as possible.

8. I enclose, for your information, the copy of report* by the Chief Auditor with which he forwarded the enclosed statement.

* No. 935, dated 13th March.

From the Chief Auditor, to the Agent and Manager of the Madras Railway Company, dated Madras, 13th March 1872, No. 935.

I HAVE the pleasure to forward a statement of the comparative cost of our establishments in January 1871, and at the present time showing the increases of pay which have been made during the above named period, agreeably with the request contained in the Acting Consulting Engineer's letter, No. 134, dated 28th ultimo.

2. It will be seen from this statement that not only is the cost of all our establishments within the sanctioned amount, but that, in the case of those of the Chief Accountant, Cashier, General Storekeeper, and Locomotive Superintendent, the cost is somewhat less than it was twelve months ago. It seems probable, therefore, that the misapprehension into which the authorities in Calcutta have been led has arisen from a review of our Budget Estimate for 1872-73, in which provision has been made to meet the requirements of paragraph 14 of the Resolution of the Government of India, dated Simla, 17th July 1871, No. 437 A. R., namely : "Any specific proposals for new appointments or increases of pay will be separately dealt with, but, in order to enable these to take effect within the year in which sanction is accorded to them, their necessity must be foreseen, and an appropriation of money in the Budget grant obtained ;" hence the Budget has provided for every probable, it may be said every possible, contingency that may arise, and hence the apparent general increase by which the Government of India has been so much struck.

3. However, in this Presidency it is understood that although provision may be made for a possible contingency in the Budget, it by no means follows that the amount can be drawn, allowing the allotment to be passed, in the case of substantive appointments. On the contrary, any increase of pay proposed for an appointment made in England has first to be submitted to the Local Government for their orders, then to the Home Authorities, and a second time to the Local Government, before it can be drawn ; and in the case of substantive appointments and of establishments created in India, any increase in pay in the former, or strength in the latter, must be sub-

mitted to the Local Authorities for sanction. It will probably happen that the applications submitted in the Budget for 1872-73 will be confirmed in many instances, and will be found to have been over-sanguine in others, but neither have any force nor effect until they have been formally submitted to you in the first instance, and subsequently to the authorities in the manner already pointed out.

4. It will therefore be a gratifying duty for you to be able to inform the Government of India that out of all the appointments enumerated in their order, in one instance only has there been an increase of pay, namely, in that of the Locomotive Accountant, a local appointment, pay raised from Rupees 300 per mensem to Rupees 350; and further, that out of all the appointments (Engineers excepted) made in England in one instance only has any increase been granted, namely, in that of a Traffic Manager's Assistant, pay raised from £350 per annum to £450. In two other instances, those of your Assistant and of the Consulting Physician, an increase has been applied for but not yet passed. In the establishments of the Traffic and of the Medical Departments there have been substantial increases, mainly due, as will be seen by a reference to the statement, to an extension of our line to Raichore and Bellary, when an increase in establishment was of course inevitable.

5. In sending forward the statement which accompanies this letter for the information of the Government of India, you will be able to give Government an assurance that constant attention is paid on this line to repress undue growth in the strength of establishments, and to withhold recommendation from all applications for increases of pay until the circumstances of each case render such recommendation absolutely essential in the interests of the Railway Company, and as a consequence in the interests of the Government also. At the same time it will be necessary to point out that whilst this policy, which has, on many occasions, elicited the approval of Government, has served to keep down establishments to a standard commensurate with the work to be done, it has also held out prospects of advancement, at suitable opportunities, to those who have co-operated in the work; and as the Railway service, as at present constituted, holds out no expectations to its employés that any provision will be made for them in declining years, or in the event of their becoming incapacitated by sickness, it behoves them to put by every rupee they can save, and to look out for every opportunity for advancement so as to make that provision which the service does not yet afford. It will not therefore be a matter of great surprise, on a re-consideration of the whole of the circumstances attending the case, that the precaution was taken in all departments to make the preliminary provision for the contingency of an increase of pay as required under the order above quoted.

6. We have heretofore had the confidence of the Government of India, and it is essential for the successful future management of our line, subject of course as formerly to the control of the Madras Government, that we should continue to enjoy that confidence.

7. It is shown in the statement which accompanies this letter that the cost of our establishments, with an increased mileage in our line of 125 miles since the 12th December 1870, is not much more than it was a year ago, and it is submitted that this is the best proof we can afford the Government of India of the economical management of our affairs.

8. In conclusion, there is no doubt that it may be safely said on behalf of all Railway employés, that they would cheerfully accept the principle of maximum and minimum pay for offices, and make a contribution from their salaries, provided they could see before them a prospect of a moderate provision for themselves and families on the conclusion of their service.

9. Since the foregoing was written, and the statement prepared, instructions have been received to include your Assistant among those who have had an increase of pay. A note will be found to that effect in the statement which accompanies this letter.

Amount sanctioned, 1st January 1871.	Rs.	A.	P.	Pay drawn for January 1871. Rs.	A.	P.	Pay drawn for January 1872. Rs.	A.	P.	Remarks.	Rs.	A.	P.
Agent and Manager's Department.													
Agent and Manager	2,272	11	8	2,272	11	8	2,272	11	8				
Assistant to do.	545	7	3	545	7	3	545	7	3	Submitted for increase from £600 to £725 awaiting final sanction	113	10	2
Establishment	1,004	0	0	483	10	9	518	0	0	Increase in pay in Establishment	10	0	0
Total...	3,822	2	11	3,301	13	8	3,336	2	11	1 Clerk	10	0	0
Chief Auditor's Department.													
Chief Auditor	1,136	5	10	1,136	5	10	1,136	5	10				
Assistants to do.	700	0	0	700	0	0	700	0	0				
Establishment	1,776	0	0	1,763	8	0	1,768	8	0	Increase in pay in Establishment	5	0	0
Total...	3,612	5	10	3,599	13	10	3,604	13	10	1 Clerk	5	0	0
							150	0	0	Travelling Auditor. New appointment sanctioned 18th November 1871	150	0	0
Chief Accountant's Department.													
Chief Accountant	545	7	3	545	7	3	545	7	3				
Establishment	988	0	0	552	8	0	472	8	0				
Total...	1,533	7	3	1,097	15	3	1,017	15	3				
Cashier's Department.													
Cashier	590	14	7	590	14	7	590	14	7				
Paymaster	409	1	5	409	1	5	409	1	5				
Assistant Cashier	180	0	0	180	0	0	180	0	0				
Establishment	1,901	0	0	1,803	8	0	1,741	0	0				
Total...	3,081	0	0	2,983	8	0	2,921	0	0				
General Stores Department.													
General Storekeeper	681	13	1	681	13	1	681	13	1				
Comptroller of Stores Accounts ...	772	11	8	772	11	8	772	11	8				

Amount sanctioned, 1st January 1871.	Rs. A. P.	Pay drawn for January 1871. Rs. A. P.	Pay drawn for January 1872. Rs. A. P.	Remarks.
General Stores Dept.—(Concld.)				
Store Auditor	250 0 0	200 0 0	200 0 0	
Establishment	1,543 6 0	1,518 8 8	1,506 4 9	
Total...	3,247 14 9	3,173 1 5	3,160 13 6	
Medical Department.				
Consulting Physician	210 0 0	210 0 0	210 0 0	
Company's do.	50 0 0	50 0 0	50 0 0	
Establishment	2,240 0 0	1,703 0 8	1,889 12 9	New appointments consequent on the opening of the line to Raichore and increases in pay in establishment.
Total...	2,500 0 0	1,963 0 8	2,149 12 9	1 Apothecary, Rs. 15 ; 2 at 10 each, Rs. 20. 1 do. ,, 5 ; 1 Peon, ,, 1.
Traffic Department.				
Traffic Manager	1,363 10 2	1,363 10 2	1,363 10 2	
Deputy do.	590 14 6	590 14 6	......	* Acting allowance as Deputy Traffic Manager 90 14 7
Assistant to Traffic Manager	318 2 11	318 2 11	*500 0 0	Increase to an Assistant Traffic Manager, sanctioned 7th September 1871 ... 90 14 6
Do. do.	318 2 11	318 2 11	318 2 11	
Do. do.	318 2 11	318 2 11	318 2 11	
Do. do.	318 2 11	318 2 11	318 2 11	
Do. do.	318 2 11	318 2 11	......	
Do. do.	250 0 0	......	250 0 0	
Do. do.	454 8 9	454 8 9	......	
Establishment sanctioned 1st Jan. 1871.	32,285 12 0	}		
Additional do. do. sanctioned 26th January 1871.	1,388 8 0	}	......	Increase to provide the staff for five new stations and 67 miles.
Do. do. 19th May and 27th November 1871.	3,064 8 0	} 25,744 1 1	29,697 11 2	Increase to provide the staff for four new stations and 58 miles.
Total...	40,988 12 0	29,744 1 1	32,745 14 1	Increase for the above purposes and in pay of establishment— *Madras ... ... Rs. 50 Salem ... ... ,, 50 Jollarpett ... ... ,, 50 Bangalore ... ... ,, 25 Arconum ... ... ,, 50 4 Clerks at 10 each... ,, 40 265 0 0

Locomotive Department.													
Locomotive Superintendent	1,636	5	10	1,636	5	10	1,636	5	10				
Assistant to do.	681	13	1	681	13	1	681	13	1				
Accountant	300	0	0	300	0	0	350	0	0	Increase, sanctioned 28th July 1871 ...	50	0	0
Establishment	11,649	7	3	10,462	14	0	9,723	6	5				
Total...	14,267	10	2	13,081	0	11	12,391	9	4				
							409	1	5	Second Assistant to Locomotive Superintendent; new appointment sanctioned 20th May 1871	409	1	5

Madras,
3th *March* 1872.

(Signed) F. CHURCH,
Chief Auditor.

(Signed) J. W. MELLIS,
for *Agent and Manager.*

No. 183. Endorsement of the Consulting Engineer for Railways, dated Madras, 27th March 1872, No. 156.

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 26th March 1872, No. 191.

I HAVE the honour to acknowledge the receipt of your letter, No. 204 of the 25th instant, and, with reference thereto, to request that my application for authority to ask my Board to send out an additional Assistant Traffic Manager on a salary of £450 per annum may be forwarded to the Government of India, in order that the matter may be disposed of as soon as possible.

2. The reasons for offering the enhanced salary have already been recognised by the Government of Madras as regards two Assistant Traffic Managers, and I need therefore say nothing more on the subject. I must, however, again point out that the consequences of working the railway without a sufficient number of traffic officers may be very serious, and I trust that you will not fail to see and point out to the Government the responsibility which will be incurred if any further delay takes place in this matter.

SUBMITTED to Government, with reference to G. O., No. 804, dated 21st March 1872.

2. It is in my opinion a very serious matter that the strength of the Traffic Department should be so much reduced as it is now; but the present application is not of particular importance, inasmuch as the Agent had the authority of the Government on the 18th December last to write Home to the Board of Directors for two traffic officers.

(Signed) C. H. P. CHRISTIE, Lieut., R.E.,
for *Acting Consulting Engineer for Railways.*

No. 184. ORDER THEREON, 12th April 1872, No. 961.

RAILWAY, No. 25.

ORDERED that these papers, together with the undermentioned Proceedings, be forwarded for the consideration of the Government of India:—

G. O., No. 2,838, dated 8th November 1871.
" " 208, " 28th February 1872.
" " 804, " 21st March 1872.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 185. From the Secretary to the Government of Fort Saint George, Public Works Department, to the Secretary to the Government of India, P.W.D., dated 12th April 1872, No. 962.

RAILWAY, No. 26.

SIR,—I am directed to acknowledge the receipt of your letter, No. 122 E. B., daated 9th February 1872, communicating the observations of the Government of India on what appeared to be a great and general increase in the salaries attached to the various offices of the Madras and Great Southern of India Railways as exhibited in the schedules which accompanied the Railway Budget Estimate of the Madras Presidency for the year 1872-73, and in reply I am to forward, with the correspondence bearing on the subject, a statement which the Agent of the Madras Railway has submitted showing the increases of salary actually drawn by officers and servants of that Company since the 1st of January 1871.

2. It will be observed that while the establishments attached to the Chief Accountant, Cashier, General Storekeeper, and Locomotive Superintendent have been reduced in cost, the only increases which have been granted in addition to the staff necessarily entertained consequent on the extension of the line are the following :—

1 Assistant Traffic Manager from £350 to £450 per annum.
1 Locomotive Accountant from Rs. 300 to 350 per mensem.
1 Clerk, Agent's Department, increase of Rs. 10 do.
1 Do. Audit do. do. " 5 do.
4 Apothecaries and 1 Peon (Medical Dept.) " 41 do.
5 Station Masters and 10 Clerks, (Traffic Department Station staff), Rs. 265 do.

3. Increases of £150 to the salary of the Assistant Locomotive Superintendent and £100 to that of two Assistant Traffic Managers, to be appointed in England to fill existing vacancies, have been also approved by Government; and application has been made by the Agent for an enhanced rate of pay for his Assistant and for the Company's Consulting Physician. The papers in connection with the latter officer's case were laid before the Government of India with my

docket No. 610, dated 6th March 1872, and in regard to the first named gentleman, I am to invite attention to the papers marginally noted which will be found among those now transmitted. Looking to the opinion entertained by the Agent of Mr. Mellis' qualifications, and to the favourable recognition of his services by the Directors, I am to recommend his case for the special consideration of the Government of India, and to suggest that in the event of the increase of £125 sanctioned by the Board being authorized it should be considered as personal and not as appertaining to the appointment.

G. O., No. 2,838, dated 8th November 1871.
,, ,, 208, ,, 28th February 1872.
,, ,, 123, ,, 11th March 1872.

Extract of Board's letter, recorded with G. O., No. 208, dated 28th February 1872.

4. It is explained that the figures entered in the Budget Estimate of Establishments which have apparently misled the Government of India were merely intended to show every increase of salary for which a necessity might arise during the year, but for the disbursement of which the previous sanction of Government would be in each case obtained.

5. With these explanations the Government of India will, it is hoped, see that economy is not lost sight of in the regulation of establishments on the Madras Railway, and remove the restriction imposed in Clause I. of paragraph 4 of the letter under acknowledgment, in regard to the limitation of salaries.

No. 188. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 21st March 1872, No. 139 :—

Enclosing Agent's letter No. 171, dated 16th March 1872, with enclosure.

I HAVE the honour to submit the Revenue Account of the Madras Railway for the half-year ended the 31st December 1871.

MADRAS RAILWAY.

THE half-yearly receipts, working expenses, and balances have been as follows since the 1st July 1869 :—

—	HALF-YEAR ENDED THE—				
	31st December 1869.	30th June 1870.	31st December 1870.	30th June 1871.	31st December 1871.
	No.	No.	No.	No.	No.
Miles open, average ...	702	707	715	819	832
	RS.	RS.	RS.	RS.	RS.
Gross receipts ...	32,02,433	28,98,299	24,82,202	27,86,421	32,04,034
Working expenses ...	17,16,989	14,70,765	13,62,258	15,07,817	15,63,276
Balances...	14,85,444	14,27,534	11,19,944	12,78,604	16,40,758

2. The following statement gives the number of passengers of each class and the receipts realized during the five last half-years :—

—	HALF-YEAR ENDED THE—				
	31st December 1869.	30th June 1870.	31st December 1870.	30th June 1871.	31st December 1871.
Passengers.	No.	No.	No.	No.	No.
First Class	5,267½	5,246	4,676	5,314	5,469
Second ,, ...	53,058	55,137	51,831	55,756	61,012
Third ,, ...	922,022	936,798	825,367	921,696	977,905
Cooly ,, ...	88,690	103,302	109,585	123,676	133,778
Total...	1,069,037½	1,100,483	991,459	1,106,412	1,178,164
Receipts.	RS.	RS.	RS.	RS.	RS.
First Class	69,627	64,301	57,744	65,594	71,896
Second ,, ...	81,073	84,004	76,462	87,054	91,790
Third ,, ...	732,571	692,847	700,133	720,119	812,095
Cooly ,, ...	34,845	40,774	42,574	48,735	52,924
Total...	918,116	881,926	876,913	921,502	1,028,705

There is an increase both in numbers and receipts in each class.

3. The receipts from merchandize (goods traffic), exclusive of railway materials, has been during the—

		RS.
Half-year ended the 31st Dec. 1869	... ...	16,36,730
Do. 30th June 1870	... ...	14,67,308
Do. 31st Dec. ,,	... ...	13,22,084
Do. 30th June 1871	... ...	14,89,015
Do. 31st Dec. ,,	... ...	18,81,419

4. The gross receipts from all sources, the working expenses, and the net profits per mile have been as follows during the last five half-years :—

—	Half-year ended the—				
	31st Dec. 1869.	30th June 1870.	31st Dec. 1870.	30th June 1871.	31st Dec. 1871.
	RS.	RS.	RS.	RS.	RS.
Gross receipts per mile open ...	4,561·8	4,099·4	3,471·6	3,402·2	3,851·0
Working expenses do. ...	2,445·8	2,080·3	1,905·2	1,841·0	1,879·0
Net profits do. ...	2,116·0	2,019·1	1,566·4	1,561·2	1,972·0

5. The per-centage of the gross traffic earnings absorbed by the working expenses has been as follows during the last five half-years :—

		RS.
Half-year ended the 31st Dec. 1869	... ...	53·61
Do. 30th June 1870	... ...	50·75
Do. 31st Dec. ,,	... ...	54·88
Do. 30th June 1871	... ...	54·11
Do. 31st Dec. ,,	... ...	48·79

MADRAS, (Signed) H. L. PRENDERGAST, Major, R.E.,
21*st March* 1872. *Acting Consulting Engineer for Railways.*

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 16th March 1872, No. 171.

I HAVE the honour to send you herewith the accounts of the Company for the half-year ending 31st December last.

2. In accordance with the request contained in your endorsement on G. O., No. 469, dated the 19th ultimo, I have the honour to forward a general balance sheet at the 31st December 1871 (Form No. XVIII), which has been prepared from the Indian books. The general balance sheet of the Company at the 30th June 1871, prepared in the London Office, is also sent herewith.

3. I enclose you herewith an extract from a demi-official letter from the Secretary in which explanation is afforded as to the slight differences between the Capital Accounts as prepared and the forms prescribed by Government.

4. I request that you will be good enough to countersign and return to me the copy of the Revenue Account intended for the Board.

5. Three printed copies of the accounts are also enclosed.

Extract from a demi-official letter from the Secretary Madras Railway Company, dated London, 9th February 1872.

WITH reference to paragraph No. 29 of your letter No. 978, calling attention to G. O., No. 3,025, which states that the capital portion of the accounts therein mentioned is not precisely in the form prescribed, you will observe by the statements sent herewith that, as far as it is practicable, the latest forms of account received, namely, those referred to in G. O., No. 1,050, dated 15th April 1871, have been adhered to. It has been found necessary, however, to add foot notes to statement No. I showing the amount of debentures converted into stock and paid off, as the Government form does not provide for these contingencies, which occur in the case of this Company. Again, the Government Form No. XVII. is framed to apply only to such Companies as have not concurred in the arrangement which the Board entered into with the Secretary of State, whereby he ceased to take account, as against the Company, of the Guaranteed interest, after the net profits had been applied towards its discharge; in this instance, therefore, it is not possible to adhere strictly to the prescribed form.

With reference to paragraph 4 of the first above-mentioned G. O., I have to inform you that the general balance sheet for 30th June 1871 therein referred to will be found in the printed statements of account attached to the 39th Report of the Directors despatched to you in December last. The general balance sheet for the half-year ending 31st December 1871 will in like manner be forwarded to you in June next, after the audit.

No. 1.

ACCOUNTS FOR THE HALF-YEAR ENDING 31ST DECEMBER 1871.

Statement of Capital authorized and created.

Contracts with the Secretary of State or other authority.	CAPITAL AUTHORIZED.			CAPITAL CREATED OR SANCTIONED.			BALANCE.		
	Stock and Shares.	Loans.	Total.	Stock and Shares.	Loans.	Total.	Stock and Shares.	Loans.	Total.
	£	£	£	£	£	£	£	£	£
Acts 16th Vict. Sessions 1852-53									
14th June 1853									
,, 17th ,, 14th ,, 1854									
2nd ,, 1854									
,, 18th ,, 2nd ,, 1854-55									
15th ,, 1855									
Contracts in respect of Share Capital.									
Viz., 22nd December 1852	500,000	...	500,000	500,000	...	500,000	...	...	...
,, 19th ,, 1855	3,500,000	...	3,500,000	3,500,000	...	3,500,000	...	...	...
,, 13th August 1858	1,000,000	...	1,000,000	1,000,000	...	1,000,000	...	...	...
,, 28th October 1867	2,500,000	...	2,500,000	2,500,000	...	2,500,000	...	...	...
,, in course of preparation for	828,300	...	828,300	828,300	...	828,300	...	...	...
**Contracts in respect of Loans on Debentures.*									
Viz., 13th March 1860	...	1,000,000	1,000,000	...	1,000,000	1,000,000	...	...	...
,, 28th October 1867	...	1,500,000	1,500,000	...	1,500,000	1,500,000	...	...	...
,, in course of preparation for	...	171,700	171,700	...	171,700	171,700	...	...	...
Balance of borrowing powers authorized under the above Acts	...	2,630,883	2,630,883	...	...	...	...	2,630,883	2,630,883
	8,328,300	5,302,583	13,630,883	8,328,300	2,671,700	11,000,000	...	2,630,883	2,630,883
* These comprize Debentures that have been converted into stock amounting to... £ 1,732,600									
Capital to replace Debentures paid off ... ... £ 33,750									
£ 1,766,350	...	...	...	1,766,350	1,937,700	171,350	...	...	...
Debentures paid off but replaced as above 33,750	...	...	...	10,094,650	734,000	10,828,650	...	...	...
Do. paid off and not replaced ... 171,350									
£ 205,100									
Total amount paid off and converted £ 1,937,700									

No. 2.

Statement of Stock and Share Capital created showing the proportion received.

Description.	Amount created.	Amount received.	Calls in arrears.	Amount uncalled.	Amount unissued.
	£	£	£	£	£
Capital Stock bearing interest at the rate of 4½ per cent. per annum, guaranteed by the Secretary of State	500,000	......	......	......	......
Do. at 5 per cent.	500,000	......	......	......	......
Do. at 4¾ ,, ,, ...	1,000,000	......	......	......	......
Do. at 5 ,, ,, ...	8,094,650	......	......	......	......
	10,094,650	9,427,854	7,435	653,481	5,880

No. 3.

Capital raised by Loans and Debenture Stock.

—	Raised by Loans. At 5 per cent.	Raised by Loans. At 4½ per cent.	Raised by issue of Debenture Stock.	Total raised by Loans and by Debenture Stock.
	£	£	£	£
Existing at 30th June 1871	812,500	500,000	......	1,312,500
,, at 31st December 1871	234,000	500,000	......	734,000
Increase	......	......	......	......
Decrease	578,500	......	......	578,500
Total amount authorized to be raised by Loans and by Debenture Stock in respect of capital created as per statement No. 1.				2,630,883
Total amount raised by Loans and by Debenture Stock as above				734,000
Balance being available borrowing powers at 31st December 1871				1,896,883

Receipts and Expenditure on Capital Account.

—	Amount expended to 30th June 1871. £. s. d.	Amount expended during half-year ending 31st Dec. 1871. £. s. d.	Total. £. s. d.
To Expenditure—			
On Line open for Traffic	8,062,244 17 2	66,692 14 8	8,128,937 11 10
,, Line in course of construction ...	118,057 1 9	23,534 9 2	141,591 10 11
,, Raichoor Station...	28,658 5 10	3,819 12 6	32,477 18 4
,, Rolling Stock ...	1,058,129 0 5	11,604 2 7	1,069,733 3 0
,, Plant	1,851 14 11	180 8 4	2,032 3 3
,, Establishment ...	36,018 19 6	15,777 18 2	51,796 17 8
,, Contingencies ...	6,765 17 10	2,714 15 6	9,480 13 4
	9,311,725 17 5	124,324 0 11	9,436,049 18 4
Balance	... ...	... ...	725,804 1 8
Total...			10,161,854 0 0

—		Amount received to 30th June 1871. £. s. d.	Amount received during half-year ending 31st Dec. 1871. £. s. d.	Total. £. s. d.
By Receipts—				
Shares and Stock ℘ last statement... £ 8,752,837				
Add Debentures converted into 5% Stock during half-year ending ...£	575,100			
℘ Account No. 2		9,327,937 0 0	99,917 0 0	9,427,854 0 0
Loans				
℘ last statement... £ 1,313,700				
Deduct amount converted as above ... 575,100				
Paid off during half-year ending 31st December 1871 4,600	579,700			
℘ Account No. 3		734,000 0 0	......	734,000 0 0
Total...		10,061,937 0 0	99,917 0 0	10,161,854 0 0

No. 5.

Details of Capital Expenditure.

				RS.	A.	P.	RS.	A.	P.
LINE OPEN FOR TRAFFIC—									
Earthwork				95,293	6	10			
Brickwork and masonry				2,70,730	7	11			
Fencing				22,007	5	9			
Permanent way				22,080	13	3			
Miscellaneous				10,888	14	11			
Additional works				30,197	12	10			
Telegraph Department				2,697	5	6			
Maintenance for two years				2,05,736	8	0			
Stations and buildings				25,010	6	11			
Bridge-work				42,281	5	4			
Ballasting and permanent way				1,161	11	0			
LESS CREDITS AS UNDER.				7,28,086	2	3			
Bungalows	525	9	1	....					
Madras Terminal Station and Perambore Works	3	8	0						
				529	1	1			
LINE IN COURSE OF CONSTRUCTION—							7,27,557	1	2
Neilgherry Branch				1,30,982	3	4			
Madras Central Station				1,25,757	5	1			
							2,56,739	8	5
RAICHOOR STATION				....			41,668	10	5
ROLLING STOCK—									
Engines and Tenders				38,000	0	0			
Carriages				46,915	12	10			
Waggons				41,674	11	5			
							1,26,590	8	3
PLANT—									
Engineering				....			1,968	2	8
ESTABLISHMENT—									
Direction				21,111	10	10			
Engineering				91,949	15	4			
Locomotive				16,303	15	7			
Telegraph				5,747	7	6			
Stores				14,348	11	10			
Audit, Account, and Cashier				22,660	12	9			
							1,72,122	9	10
CONTINGENCIES—									
Direction				28,532	3	6			
Engineering				1,083	8	0			
							29,615	11	6
Total capital expenditure during the half-year ...				....			13,56,262	4	3

No. 6.

Estimate of further Expenditure on Capital Account.

—	During the half-year ending 30th June 1872.	In subsequent half-years.	Total.
	RS.	RS.	RS.
Line opened for traffic more than two years ...	2,28,969	10,64,672	12,93,641
Line opened for traffic less than two years ...	13,93,735	16,40,486	30,34,221

Estimate of further Expenditure on Capital Account.—(Concluded.)

—		During the half-year ending 30th June 1872.	In subsequent half-years.	Total.
		RS.	RS.	RS.
Line in Course of Construction—				
Madras Central Station		1,61,735	80,867	2,42,602
Neilgherry Branch Line		3,42,666	6,84,909	10,27,575
Do. Tudialore Station		9,530	9,530	19,060
Do. Karamady ,, ...		14,158	14,158	28,316
Do. Coimbatore ,, ...		50,058	50,058	1,00,116
Do. Pothanoor ,, ...		26,358	26,357	52,715
Do. Mettapollium ,, ...		36,774	73,550	1,10,324
Do. Telegraph ,, ...		20,000	5,204	25,204
		6,61,279	9,44,633	16,05,912
		22,83,983	36,49,791	59,33,774
Working Stock—				
Engines	No. 20	......	7,10,000	7,10,000
Horse-boxes	,, 10	34,725	......	34,725
Third-class carriages	,, 35	53,686	......	53,686
Night composite carriages ...	,, 10	30,266	18,562	48,828
Goods brake vans	,, 6	6,280	18,720	25,000
High-sided open goods waggons to be converted from open-sided goods waggons	,, 292	22,728	68,189	90,917
Covered goods waggons to be converted from coke waggons ...	,, 50	14,428	19,688	34,116
Carriage trucks to be converted from open-sided goods waggons ...	,, 10	560	1,640	2,200
Fire engine trucks to be converted from open-sided goods waggons	,, 2	600	......	600
Fitting sun-shades to vehicles ...	,, 133	6,879	9,148	16,027
,, axle-box keeps (oil) to waggons	,, 2,186	18,276	23,589	41,865
		1,88,428	8,69,536	10,57,964
Total estimated further expenditure of capital...		24,72,411	45,19,327	69,91,738

No. 7.

Capital powers and other assets available to meet further expenditure as per Account No. VI.

		£.	s.	d.
Share and Loan Capital authorized or created but not yet received—	£.			
Shares (No. II). Calls in arrear	7,435			
Amount uncalled	653,481			
Amount unissued	5,880			
		666,796	0	0
Loans (No. III).				
Available borrowing powers		1,896,883	0	0
Capital Account (No. IV).				
Balance at credit thereof		725,804	1	8
Total...		3,289,483	1	8

No. 8.

Dr. ... ... *Revenue Account for the half-year ending* 31*st December* 1871 ... ... *Cr.*

Expenditure.	RS.	A.	P.	Per cent. of Revenue.	Earnings.	RS.	A.	P.
To Maintenance of Way, Works, and Stations (Abstract A).	4,74,841	5	4	14·82	By Coaching Traffic (Abstract H.) ...	11,42,374	7	1
,, Locomotive Expenses (Abstract B.) ...	5,96,825	2	4	18·63	,, Goods Traffic (Abstract I.) ...	19,35,915	13	0
,, Carriage and Waggon Expenses (Abstract C.)	85,263	13	10	2·66	,, Electric Telegraph Earnings ...	8,949	4	10
,, Traffic Expenses (Abstract D.) ...	2,48,842	6	4	7·77	,, Sundries (Abstract K.)	1,16,794	5	6
,, General Charges (Abstract E.) ...	1,05,107	14	6	3·28				
,, Special and Miscellaneous Expenditure (Abstract G.)	52,395	12	0	1·63				
	15,63,276	6	4	48·79				
,, Balance Net Earnings	16,40,757	8	1	51·21				
Total...	32,04,033	14	5	100·00	Total...	32,04,033	14	5

No. 9.

ABSTRACT A.

Maintenance of Way, Works, and Stations.

	RS.	A.	P.	RS.	A.	P.
1*st.*—*Salaries, Office Expenses, and General Superintendence.*						
(1).—Engineers' salaries	27,257	2	11			
(2).—Allowances, including travelling expenses of all kinds	4,786	9	11			
(3).—Subordinate Superintendents	14,166	4	2			
(4).—Allowances of do.	946	11	0			
(5).—Overtime allowances	......					
(6).—Office expenses	11,043	4	0			
				58,200	0	0
2*nd.*—*Maintenance and Renewal of Permanent Way.*						
(1).—Wages	1,31,508	5	2			
(2).—Materials	1,28,150	1	9			
				2,59,658	6	11
3*rd.*—*Repairs of Bridges, etc.*—*Wages and Materials.*						
(1).—Bridges and tunnels	1,19,101	13	10			
(2).—Miscellaneous, including earthwork, roads, fencing, etc.	22,088	0	2			
				1,41,189	14	0
4*th.*—*Repairs of Stations and Buildings*—*Wages and Materials.*						
(1).—Repairs of buildings of every description, including station-yards and signals, but excepting quarters of the staff	23,860	2	10			
(2).—Repairs of staff quarters	5,725	15	2			
				29,586	2	0

Maintenance of Way, Works, and Stations.—(Concluded.)

	RS. A. P.	RS. A. P.
5th.—*Unclassified Expenditure.*		
(1).—Plantations	......	
(2).—Tools and Plant	7,771 6 5	
(3).—Loss on Stores, etc.	366 5 9	8,137 12 2
Total...	......	4,96,772 3 1
Deduct sum chargeable to Capital per G. O. No. 45 of 9th January 1872	......	21,930 13 9
Total...	......	4,74,841 5 4

Miles maintained.	Departmentally average.	By Contract.	Total, average.
Railway Line.... Double	......	......	......
Railway Line.... Single	702¼	......	702¼
Sidings	80 7/12	......	80 7/12
Total...	......	......	782 5/6

ABSTRACT B.

Locomotive Expenses.

			RS. A. P.	RS. A. P.
1st.—*General Superintendence.*				
(1).—Salaries of Locomotive Superintendent and Assistants			11,159 12 6	
(2).—Allowances of do., including travelling allowances			744 5 7	
(3).—Subordinate Superintendents			19,143 10 2	
(4).—Allowances, including travelling allowances ...			4,994 2 0	
(5).—Overtime allowances			1,211 5 7	
(6).—Office expenses			12,849 14 10	50,103 2 8
2nd.—*Running expenses (wages connected with the working of Locomotive Engines).*				
(1).—Wages of Drivers and Firemen			72,815 0 6	
(2).—Overtime allowances			16,513 4 9	
(3).—All labour connected with fueling, cleaning, and looking after engines in yards			16,702 12 8	
(4).—Contingent expenses, including clothing and travelling expenses			401 15 5	1,06,433 1 4
3rd.—*Fuel.*				
(1).—Coal	cwts.	62,687 15/112	72,090 3 0	
(2).—Coke	,,	49,480 104/112	81,643 8 7	
(3).—Patent fuel	,,	9,389 12/112	13,144 12 1	
(4).—Wood	lbs.	51,334,421	1,02,668 13 5	2,69,547 5 1
4th.—*Water (including wages and stores)*			......	14,416 6 1
5th.—*Oil, Tallow, and other Stores (expended on engines in work)*			......	12,761 5 4

Locomotive Expenses.—(Concluded.)

	RS. A. P.	RS. A. P.
6th.—*Maintenance and Renewals of Locomotive Engines and Machinery.*		
(1).—Wages	75,524 10 8	
(2).—Overtime allowances	2,375 8 7	
(3).—Materials...	65,663 10 7	
		1,43,563 13 10
Total...	......	5,96,825 2 4

ABSTRACT C.

Carriage and Waggon Expenses.

		RS. A. P.	RS. A. P.
1st.—*General Superintendence.*			
(1).—Salaries of Superintendent and Assistants ...		1,624 5 4	
(2).—Allowances, including travelling		105 6 5	
(3).—Subordinate Superintendents		2,720 5 6	
(4).—Allowances of do., including travelling...		700 14 6	
(5).—Overtime allowances		173 9 1	
(6).—Office expenses		1,825 12 2	
			7,150 5 0
2nd.—*Repairs and Renewals of Vehicles and Machinery.*			
Coaching Vehicles.—(1).—Wages ...	6,672 1 11		
(2).—Overtime	219 12 9		
(3).—Materials	7,671 12 8		
		14,563 11 4	
Goods Vehicles.—(1).—Wages ...	12,003 3 11		
(2).—Overtime	250 1 9		
(3).—Materials	21,538 0 10		
		33,791 6 6	
			48,355 1 10
3rd.—*Cleaning Carriages and Waggons, and Oiling.*			
(1).—Labour, including wages of Oilers, Carriage Cleaners, and Examiners		7,086 10 6	
(2).—Stores, including oil, grease, and other stores for consumption on running vehicles ...		22,671 12 6	
			29,758 7 0
Total...		......	85,263 13 10

ABSTRACT D.

Traffic Expenses.

		RS. A. P.	RS. A. P.
1st.—*Salaries, Wages, etc.*			
(*a.*)—General Superintendence—			
(1).—Traffic Manager, Assistant do., District Superintendents and Traffic Canvassers ...	22,234 0 5		
(2).—Office establishment	11,496 11 8		
(3).—Travelling allowances... ...	3,086 15 6		
(4).—Contingencies	9,207 13 9		
		46,025 9 4	
(*b*).—Station Staff—			
(1).—Station Masters, Clerks, Porters, Pointsmen, Gatekeepers of level crossings, Signalmen, Station Servants, etc.	......	1,14,523 1 1	

Traffic Expenses.—(Concluded.)

		RS. A. P.	RS. A. P.
(*c*).—Train Staff.			
(1).—Guards and Assistant Guards...	27,173 0 6		
(2).—Overtime allowances	35 10 11		
		27,208 11 5	
2nd.—*Fuel, Lighting, Water, and General Stores.*			1,87,757 5 10
(1).—Fires, lights, water and general stores for carriages, stations, offices, etc.		19,383 2 4	
(2).—Waggon covers, ropes, etc.		23,442 5 7	
(3).—Office and station fittings and furniture ...		676 1 7	
			43,501 9 6
3rd.—*Clothing*		......	1,348 12 11
4th.—*Printing, Stationery, and Tickets*		......	14,832 14 5
5th.—*Charges for delivery and collection of goods, etc.*		......	......
6th.—*Miscellaneous Expenses*		......	337 0 0
7th.—*Payments to other lines.*			
(1).—Hire of vehicles		......	
(2).—Mileage of foreign stock		1,064 11 8	
(3).—Expenses at joint stations		......	
			1,064 11 8
Total...		......	2,48,842 6 4

ABSTRACT E.

General Charges.

	RS. A. P.	RS. A. P.
1st.—*Home Expenditure.*		
(1).—Directors and Secretary ... ... } (2).—Auditors and Accountants ... ... }	8,907 12 11	
(3).—Consulting Engineer and Inspecting Officers' fees and travelling allowances	818 2 11	
(4).—Office expenses	......	
		9,725 15 10
2nd.—*Salaries of Indian management, including Offices.*		

	Salaries. RS. A. P.	Travelling Allowances. RS. A. P.	Contingencies.	RS. A. P.	RS. A. P.
(1).—Agent's Office.	9,907 15 4	21 1 4	......	9,929 0 8	
(2).—Auditor's ,,	15,262 3 4	95 4 0	......	15,357 7 4	
(3).—Account ,,	2,221 14 9	24 2 4	......	2,246 1 1	
(4).—Paymaster's (Cashier's) Office...	7,985 14 3	440 2 9	......	8,426 1 0	
(5).—Store Department	6,092 6 3	60 1 3	......	6,152 7 6	
(6).—Medical Department... ...	9,085 5 4	2 0 0	......	9,087 5 4	
(7).—Rents of buildings and lands				1,414 0 5	
(8).—Contingencies, including furniture and fittings				1,711 1 9	
(9).—Stationery				678 8 2	
(10).—Medicine				27 4 10	
					55,029 6 1

General Charges.—(Concluded.)

	RS. A. P.	RS. A. P.
3rd.—*Police.*		
(1).—Supervision	1,230 0 0	
(2).—Constables	7,046 11 1	
(3).—Contingencies	1,727 2 8	
		10,003 13 9
4th.—*Advertising (all advertisements of all Departments)*	......	480 15 4
5th.—*Electric Telegraph.*		
(1).—Salaries of Superintendents and Assistants ...	4,432 3 8	
(2).—Signallers	11,537 3 0	
(3).—Travelling expenses	854 6 6	
(4).—Office expenses, contingencies, etc.	1,122 14 1	
(5).—Maintenance, wages, and stores	11,921 0 3	
		29,867 11 6
6th.—*Clearing Accounts with other lines.*		
7th.—*Unclassified Expenditure.*		
Loss on stores, etc.	......	......
Total...	......	1,05,107 14 6

ABSTRACT G.

Special and Miscellaneous Expenditure.

	RS. A. P.	RS. A. P.
1st.—*Law Charges*	......	1,829 9 5
2nd.—*Compensation.*		
(1).—For goods, lost or damaged. { From Revenue Funds 5 9 7; ,, Fire Insurance do. ... ... }	5 9 7	
(2).—For personal injury	......	
(3).—For other claims...	750 0 0	
		755 9 7
3rd.—*Rates and Taxes (including Municipal water-rates)*	......	29,083 4 8
4th.—*Contributions to Special Funds.*		
(1).—Fire Insurance Fund	......	20,727 4 4
Total...	......	52,395 12 0

ABSTRACT II.

Coaching Traffic.

	First Class.		Second Class.		Third Class.		Fourth (Cooly) Class.		Total.	
Mileage Fares... Day ... / Night ...	RS. A. P. 0 1 6 / 0 1 10		RS. A. P. 0 0 5 / 0 1 0		RS. A. P. 0 0 3 /		RS. A. P. 0 0 2 /			
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
1st.—PASSENGERS—		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Single journeys ...	2,938	48,327 5 6	56,446	78,661 10 0	894,561	7,26,294 0 0	133,778	52,923 11 0	1,087,723	9,06,206 10 6
Excess fares ...	77	299 1 0	514	452 9 0	8,087	2,208 15 3	...	....	8,678	2,960 9 3
Return journeys ...	2,494	22,435 1 0	4,072	8,849 11 0	73,734	55,417 1 1	...	....	80,300	86,701 13 1
Troops and Police.	36	754 3 0	494	3,826 9 0	9,610	28,174 8 0	...	....	10,140	32,755 4 0
Total...	5,545	71,815 10 6	61,526	91,790 7 0	985,992	8,12,094 8 4	133,778	52,923 11 0	1,186,841	10,28,624 4 10
Season Tickets...	1	80 0 0	...	....	...	....	...	....	1	80 0 0
2nd.—PASSENGERS' LUGGAGE	...	...	...	...	...	...	...	...	Ton miles. 62,170	18,512 12 2
3rd.—MILITARY BAGGAGE	...	...	...	...	...	...	...	...	19,909	5,711 13 2
4th.—CARRIAGES, HORSES, DOGS, etc.									No.	
(1).—Carriages ...	...	...	...	...	...	...	...	...	352	9,054 5 0
(2).—Horses ...	...	...	...	...	...	...	...	...	1,205	20,696 10 0
(3).—Dogs ...	...	...	...	...	...	...	...	...	1,362	2,010 3 0
5th.—MILITARY CARRIAGES, HORSES, etc.										31,761 2 0
(1).—Horses ...	...	...	...	...	...	...	...	...	150	2,359 1 0
(2).—Dogs ...	...	...	...	...	...	...	...	...	60	38 4 0
										2,397 5 0
6th.—PARCELS	...	...	...	...	...	...	...	...	34,990	47,121 1 0
7th.—SPECIAL TRAINS ...	...	...	...	...	...	...	...	...	Train miles. 1,011	6,771 10 0
8th.—POST OFFICE.										
(1).—Parcels ...	...	...	...	...	...	...	...	...	...	1,394 6 11
								Total ...	...	11,42,374 7 1

ABSTRACT I.

Goods Traffic.

—	Rate per Ton per Mile.	Ton Miles.	Amount.		
			RS.	A.	P.
1ST.—MERCHANDIZE, GENERAL.					
1st Class	12 Pies	17,588,569	8,10,164	7	10
2nd ,, ...	14 ,,	3,988,110	2,93,062	14	2
3rd ,, ...	18 ,,	2,712,555	2,42,988	3	10
4th ,, ...	24 ,,	1,883,552	2,39,254	12	3
5th ,, ...	36 ,,	1,305,144	2,34,804	10	10
Special ,, ...	8 ,,	1,562,383	61,143	10	8
		29,040,313	18,81,418	11	7
2ND.—MILITARY STORES	...	108,018	15,593	8	0
3RD.—RAILWAY MATERIALS FOR CONSTRUCTION ...	...	289,867	24,701	6	0
4TH.—MINERALS.					
(1).—For the Public	...	...	....		
(2).—For the Company (construction only) ...	...	...	....		
		...	....		
5TH.—LIVE STOCK.					
(1).—Horses	...	9,480	1,064	10	0
(2).—Cattle	...	14,535	1,640	15	0
(3).—Sheep	...	4,196	791	5	0
		28,211	3,496	14	0
6TH.—MILITARY LIVE STOCK.					
(1).—Horses	...	46,000	4,071	2	0
(2).—Cattle	...	262	79	4	0
(3).—Sheep	...	...	....		
		46,262	4,150	6	0
7TH.—RENTS AND DEMURRAGE, WHARFAGE, STORAGE, ETC.	...	...	5,156	3	0
8TH.—INTEREST ON OUTSTANDING BILLS	...	...	1,398	12	5
Total...	...	...	19,35,915	13	0

ABSTRACT K.

Sundries.	Amount.		
	RS.	A.	P.
Interest on Revenue balances deposited with Government	13,413	3	0
Hire of Locomotives	56,177	11	6
Hire of Vehicles	....		
Mileage of Vehicles and Sheets over foreign lines	2,858	5	1
Use of Stations jointly occupied	6,257	4	3
Clearing accounts with other lines	....		
Tolls on Bridges	....		
Rents of Dwelling-houses	28,339	15	2
Do. of Refreshment-rooms	5,422	0	0

Sundries.—(Concluded.)

		RS.	A.	P.
Fees on share transfers, etc.		....		
Sale of unclaimed and damaged goods		760	10	9
Sale of Revenue stores.				
1. Maintenance	241 10 11			
2. Locomotive	904 3 9			
3. Carriage and waggon	....			
4. Traffic	2,077 12 1			
5. General	341 9 0			
		3,565	3	9
	Total...	1,16,794	5	6
Electric Telegraph Earnings		8,949	4	10

No. 11.

Fire Insurance Fund.

	RS. A. P.		RS. A. P.
To amount paid for loss by fire as per Revenue Account	....	By Balance in hand on 30th June 1871 ...	2,85,897 6 10
,, Balance in hand on 31st December 1871	3,08,440 9 4	Interest on Government paper less debits for commission, etc.	1,815 14 2
Government paper of 5 per cent loan for Rs. 2,65,800 ... 2,84,088 9 11			
Cash 24,351 15 5		Construction for half-year as per Abstract G.	20,727 4 4
Total...	3,08,440 9 4	Total...	3,08,440 9 4

No. 12.

Statement of Engine and Rolling Stock.

	Description.	Total Stock authorized up to 31st December 1871.	Total Stock constructed against authorization up to 30th June 1871.	Additions to Stock during the half-year 31st December 1871.	Total Stock constructed up to 31st December 1871.	Actual Stock running on 31st December 1871.	Repairs and Renewals. Total number of vehicles renewed during half-year 31st December 1871.	Repairs and Renewals. Total number of vehicles repaired during the half-year 31st December 1871.	Repairs and Renewals. Total number of vehicles undergoing renewal on the 31st December 1871.	Repairs and Renewals. Total number of vehicles undergoing repairs on the 31st December 1871.	Average number undergoing repairs and renewals at any one time.
Engines.	Tank	20	20	....	20	3	....	......	....	....	27
	Passenger	2	2	....	2	......	....	......	....	....	
	Goods	104	104	....	104	42	....	......	....	....	
Vehicles.	Sleeping Carriages	4	4	....	4	4	....	8	....	....	
	Saloon ,, ...	22	15	....	15	15	....	18	....	....	
	1st Class ,, ...										
	2nd ,, ,, ...	57	55	....	55	54	....	51	....	1	
	2nd ,, ,, with Brakes ...	5	......	....	......	......	....	......	....	....	
	3rd ,, ,, ...	207	146	....	146	141	....	101	....	5	
	3rd ,, ,, with Brakes ...	30	30	....	30	29	....	24	....	1	
	3rd ,, ,, upper storied ...	2	2	....	2	2	....	1	....	....	
	Composite Carriages	31	26	....	26	22	1	29	....	4	
	Night Composite ,, ...	16	6	....	6	6	....	......	....	....	
	Cooly class or covered Carriages ...	25	25	....	25	25	....	......	....	....	
	Open Goods Waggons	50	50	....	50	50	....	......	....	....	
	Open Sided Goods Waggons ...	30	302	....	302	300	....	17	....	2	
	High Sided Open Goods Waggons ...	2,152	1,860	....	1,860	1,801	1	942	....	59	
	High Open Goods Waggons... ...	5	5	....	5	4	....	3	....	1	
	Ballast Waggons	293	244	....	244	244	10	11	....	....	
	Coke ,, ...	360	410	....	410	398	....	148	....	12	99
	Road ,, ...	7	7	....	7	6	....	6	....	1	
	Cattle ,, ...	35	35	....	35	34	....	8	....	1	
	Road Brake ,, ...	25	22	....	22	14	....	15	....	8	
	Covered Goods	75	28	....	28	26	....	20	1	1	
	Carriage Trucks	30	20	....	20	19	....	1	....	1	
	Timber ,, ...	150	144	....	144	142	3	41	....	2	
	Platform ,, ...	......	6	....	6	6	....	......	....	....	
	Passenger Luggage Vans	25	25	....	25	25	....	15	....	....	
	Goods Brake ,, ...	69	41	19	60	56	....	21	....	4	
	Gun Powder ,, ...	3	3	....	3	3	....	6	....	....	
	Oil Store ,, ...	3	3	....	3	3	....	4	....	....	
	Water Trucks with Tanks	4	4	....	4	4	....	......	....	....	
	Engineers' Inspection Carriage with Brake	1	1	....	1	1	....	1	....	....	
	Travelling Cranes on Trucks ...	4	4	....	4	4	....	......	....	....	
	Horse Boxes	50	40	....	40	38	1	36	....	2	
	Fire Engine Trucks	2	......	....	......	......	....	......	....	....	
		3,898	3,689	19	3,708	3,521	16	1,536	1	105	126

No. 13.

Mileage Statement.

			MS. CHS. L.
Lines owned by Company, sanctioned not commenced			....
Do.	do.	under construction	26 7 0
Do.	do.	constructed and not worked...	....
Do.	do.	do. and worked by Company.	831 57 93
Do.	do.	do. do. by others ...	.. ..
			857 64 93

	MS. CHS. L.
Lines worked by Company.	
Its own	831 57 93
Foreign	....
	831 57 93
Foreign Lines worked over by Company	....

No. 14.

Statement of Train Mileage.

—	No.	Estimated Locomotive Expenses.
		RS.
(1). Train miles run for Traffic Department	928,252	4,70,072
(2). Do. for Locomotive do.	14,304	7,24[illegible]
(3). Do. for Maintenance do.	37,485	18,983
Total...	980,041	4,96,299
(4). Hours of assisting engines	7	39
(5). Do. of shunting, piloting, etc.	20,829	93,815
(6). Do. of miscellaneous services	2,326	6,550
Total...	23,162	1,00,404
Total cost...	......	5,96,703

No. 15.

Distribution Statement of Audited Salaries.

Departments.	Capital.			Revenue.			Total audited.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Home expenditure	24,373	6	9	9,725	15	10	34,099	6	7
Engineering	90,119	2	10	53,809	10	9	1,43,928	13	7
Locomotive ... ... } Carriage and waggon ... ... }	15,226	4	0	72,924	14	11	88,151	2	11
Traffic	......			1,86,129	9	9	1,86,129	9	9
Agency	16,848	12	1	9,068	8	9	25,917	4	10
Audit	6,613	10	4	15,357	7	4	21,971	1	8
Account...	4,171	5	1	2,246	1	1	6,417	6	2
Paymaster (Cashier)	10,983	5	5	8,426	1	0	19,409	6	5
Store	13,073	15	10	6,152	7	6	19,226	7	4
Medical	2,054	14	7	9,087	5	4	11,142	3	11
Police	862	14	6	8,276	11	1	9,139	9	7
Electric Telegraph	3,844	3	5	21,494	0	6	25,338	3	11
Total...	1,88,171	14	10	4,02,698	13	10	5,90,870	12	8

No. 16.

Statement of Net Profits for half-year ending 31st December 1871.

	RS. A. P.		RS. A. P.	RS. A. P.
To Balance outstanding from last account	8,646 0 8	By traffic earnings paid to Government during the half-year ending 31st December 1871 ...	30,12,400 10 1	
,, Gross earnings as per Revenue account	32,04,033 14 5	Deduct earnings paid in during July and August 1871, taken to account in the half-year ending 30th June 1871 ...	1,55,867 11 8	28,56,532 14 5
		Add earnings of this half-year paid in during January and February 1872	3,20,851 13 8	
		Do. interest due by Government for this half-year ...	13,413 3 0	3,34,265 0 8
		Balance, *i. e.*, traffic earnings up to 31st December 1871, unrealized on the 1st of March 1872	......	31,90,797 15 1
		Traffic Department ...	5,696 14 7	
		Rents	1,195 10 1	
		Great Indian Peninsula Railway	14,989 7 4	21,882 0 0
Total...	32,12,679 15 1	Total...	......	32,12,679 15 1

Traffic receipts paid to Government as per above statement	31,90,797 15 1
Deduct working expenses as per Revenue Account	15,63,276 6 4
Balance being net profits for the six months	16,27,521 8 9

(Signed) J. CRAMP, *Chief Accountant.* (Signed) F. CHURCH, *Chief Auditor.* (Signed) J. W. MELLIS, For *Agent and Manager.*

Examined and found correct.

(Signed) C. M. MOBERLY, Captain,
Examiner of Railway Accounts.

Approved and passed.

(Signed) H. L. PRENDERGAST, Major, R.E.,
Acting Consulting Engineer for Railways.

No. 17.

Dr. ... ... *Net Revenue Account* ... ... *Cr.*

	£. s. d.	£. s. d.		£. s. d.
To Guaranteed Interest (gross) received from the Secretary of State for the half-year ending 31st December 1871, as under :—			By Net Profits of the half-year as per Form No. 16.	
On subscribed Capital.			Rs. 16,27,521-8-9 at $\frac{1}{10}$th exchange	149,189 9 6
£ 7,927,060, at 5 per cent.	197,850 6 8		By Balance	100,760 2 11
£ 999,970, at $4\frac{3}{4}$ per ,,	23,749 5 9			
£ 500,000, at $4\frac{1}{2}$ per ,,	11,250 0 0	232,849 12 5		
On Debentures.				
£ 234,000 at 5 per cent.	5,850 0 0			
£ 500,000 at $4\frac{1}{2}$ per ,,	11,250 0 0	17,100 0 0		
Total...		249,949 12 5	Total...	249,949 12 5

No. 18.

Dr. ... ... *General Balance Sheet, Indian books* ... ... *Cr.*

	Rs. A. P.			Rs. A. P.
To Capital Account	45,34,134 5 11	By Cash at Bank of Madras ...		2,99,802 15 8
		,, Cashier and other Officers ...		97,269 5 11
,, Government of India Revenue Account ...	3,49,386 13 10	,, Sundry Debtors		3,55,435 13 11
		,, Government Securities ...		2,84,088 9 11
,, Fire Insurance Funds as per Form No. 11...	3,08,440 9 4	Stores, as under :—		
,, Sundry Creditors	1,38,587 10 9	General Store account.	9,16,560 15 4	
		Locomotive Account ...	20,49,695 1 7	
		Engineering Account ...	11,43,476 10 5	
		Traffic Account ...	15,864 2 1	
		Stores in transitu, etc.	1,68,355 13 0	
				42,93,952 10 5
Total...	53,30,549 7 10	Total...		53,30,549 7 10

CERTIFICATES.

Certificate respecting the Permanent Way, etc.

I HEREBY certify that the whole of the Company's permanent way, stations, buildings, telegraph, fencing, etc., have during the past half-year been maintained in good working condition and repair.

8th February 1872. (Signed) B. ANDERSON,
Chief Engineer.

Certificate respecting the Rolling Stock.

I HEREBY certify that the whole of the Company's plant, engines, tenders, carriages, waggons, machinery, and tools have during the past half-year been maintained in good working order and repair.

10th February 1872. (Signed) W. B. WRIGHT,
Locomotive Superintendent.

I HEREBY certify that the certificates given above by the Railway Officials are correct.

MADRAS, (Signed) H. L. PRENDERGAST, Major, R.E.,
15th March 1872. *Acting Consulting Engineer for Railways.*

No. 189. ORDER THEREON, 13th April 1872, No. 964.

RAILWAY, No. 27.

ORDERED that these papers be forwarded to the Government of India.

(True Extract.)

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 190. DOCKET No. 965, dated 13th April 1872.

COPY of the above forwarded to the Government of India.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 195. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 25th March 1872, No. 147 :—

WITH reference to G. O., No. 3,802, of the 6th December 1867, I have the honour to submit a statement of net profits of the Madras Railway for the half-year ended the 31st December 1871, accompanied by an explanatory statement reconciling the Madras Railway books with those of the Government.

2. In accordance with instructions conveyed in paragraph 3 of the Order of Government marginally noted, copies of the above statements have been forwarded to the Accountant-General, Public Works Department, and the local Accountant-General.

No. 3,426, dated 23rd October 1869.

No. 16.

Statement of Net Profits for half-year ending 31st December 1871.

	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.
To balance outstanding from last Account.	8,646	0	8	By Traffic Earnings paid to Government during half-year ending 31st December 1871 ...	30,12,400	10	1			
To Gross Earnings as per Revenue Account ...	32,04,033	14	5	Deduct Earnings paid in during July and August 1871, taken to account in the half-year ending 30th June 1871 ...	1,55,867	11	8	28,56,532	14	5
				Add Earnings of this half-year paid in during January and February 1872 ...	3,20,851	13	8			
				Do. Interest due by Government for this half-year	13,413	3	0	3,34,265	0	8
				Balance, *i. e.*, Traffic Earnings up to 31st December 1871, unrealized on the 1st of March 1872 ...	....			31,90,797	15	1
				Traffic Department ...	5,696	14	7			
				Rents	1,195	10	1			
				Great Indian Peninsula Railway	14,989	7	4	21,882	0	0
Total...	32,12,679	15	1	Total...	....			32,12,679	15	1

Traffic receipts paid to Government, as per above statement ...	31,90,797	15	1
Deduct working expenses, as per Revenue Account	15,63,276	6	4
Balance, being net profits for the six months...	16,27,521	8	9

(Signed) J. CRAMP, *Chief Accountant.*

(Signed) F. CHURCH, *Chief Auditor.*

Examined and found correct.

(Signed) J. W. MELLIS, for *Agent and Manager.*

(Signed) C. M. MOBERLY, Captain, *Government Examiner.*

Approved and passed.

MADRAS, *25th March* 1872.

(Signed) H. L. PRENDERGAST, Major, R.E., *Consulting Engineer to Government.*

Statement showing agreement between the Accountant-General's books and those of the Madras Railway for the half-year ending 31st December 1871.

Railway Books.	Amount. RS. A. P.	Accountant-General's books.	Amount. RS. A. P.
Net Revenue to 30th June 1871	2,24,17,454 6 8	Net profits to 30th June 1871	2,24,08,808 6 0
Add do. for half-year ending 31st December 1871	16,40,757 8 1	Add do. for half-year ending 31st December 1871	16,27,521 8 9
	2,40,58,211 14 9		
Deduct outstandings ...	21,882 0 0		
Total...	2,40,36,329 14 9	Total...	2,40,36,329 14 9

MADRAS,
18*th March* 1872.

(Signed) C. M. MOBERLY, Captain,
Examiner of Railway Accounts.

(Signed) H. L. PRENDERGAST, Major, R.E.,
Actg. Consulting Engineer for Railways.

No. 196. ORDER THEREON, 13th April 1872, No. 968.

RAILWAY, No. 28.

ORDERED that these Statements be forwarded to the Home Government.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 203. Read the following endorsement of the Acting Consulting Engineer for Railways, dated Madras, 26th March 1872, No. 153 :—

Docket from the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated 21st March 1872, No. 177.

HAS the honour to enclose a report in the usual form of an accident which happened at the Perambore Works on the 19th instant. The age of the injured man will be communicated hereafter.

(Signed) J. W. MELLIS,
For *Agent and Manager.*

Report of an Accident on the Madras Railway.

Collectorate.—Chingleput. *Railway District, Section, and Mile.*—1st Division, South-West Line, Perambore Works, 4th mile from Madras. *Date on which the Accident occurred.*—19th March 1872. *Nature of the Accident.*—Right toe fractured by a hammer slipping which he was using at the time. *Nature of assistance afforded.*—Attended to by the Apothecary and sent to the General Hospital. *Occupation of the injured.*—Puroosooramen, Striker, No. 884 Smiths' shop. *Gratuity proposed to be given or not.*—None proposed at present. *Reported to the Police authorities.*—Not reported. *Remarks.*—Age will be reported hereafter.

PERAMBORE WORKS,
20*th March* 1872.

(Signed) W. B. WRIGHT,
Locomotive Superintendent.

From the Locomotive Superintendent, to the Agent and Manager, dated Perambore Works, 22nd March 1872, No. 90.

REFERRING to my letter No. 85, of the 20th instant, I beg to inform you that the Striker who was injured in these works is aged 43 years.

To the Acting Consulting Engineer for Railways for information, with reference to my docket No. 177, of the 21st instant.

25*th March* 1872.

(Signed) R. B. ELWIN,
Agent and Manager.

SUBMITTED for the information of Government.

(Signed) H. L. PRENDERGAST, Major, R.E.,
Acting Consulting Engineer for Railways.

No. 204. ORDER THEREON, 13th April 1872, No. 972.

RAILWAY, No. 29.

ORDERED to be recorded.

(Signed) J. CARPENDALE, Colonel, R.E.,
Secretary to Government.

No. 211. Read the following endorsement of the Acting Consulting Engineer for Railways, dated Madras, 26th March 1872, No. 151:—

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 25th March 1872, No. 185.

WITH reference to G. O., No. 3,197, dated the 20th of December 1871, and to my letter to you No. 104, of the 16th ultimo, in which I mentioned that we should be ready to open the new Central Station for passenger traffic on the 1st of June next, I have the honour to express the hope that the orders of Government may be communicated to me as early as possible as to the site of the southern boundary wall.

SUBMITTED to Government.

2. With reference to G. O., No. 43 (Miscellaneous,) dated 9th January 1872, I beg to be informed if the Agent may have authority to proceed with the completion of the compound wall.

(Signed) H. L. PRENDERGAST, Major, R.E.,
Acting Consulting Engineer for Railways.

No. 212. ORDER THEREON, 15th April 1872, No. 976.

RAILWAY, No. 30.

As it is undesirable that the completion of the compound wall of the new Central Passenger Station should be any longer delayed the Government authorize its construction being proceeded with, care being taken that no encroachment on the General Hospital road beyond the limits specified in the orders of the Educational Department, No. 81, dated 21st March 1872, is permitted. The Government do not consider that a dead wall would be suitable to the situation which the Central Station enclosure will occupy; they would prefer a dwarf wall surmounted with iron railings.

Public Works G. O., No. 57 dated 8th April 1872.

(Signed) G. W. WALKER, Colonel, R.E.,
Acting Secretary to Government.

No. 213. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 18th March 1872, No. 135:—

I HAVE the honour to submit letter No. $\frac{1479}{6828}$, of the 13th instant, from the Postmaster General, Madras, asking if the Carnatic Railway Company can be directed to run a special engine from Arconum to Conjeveram once a week with the mails from Europe, and stating that if this cannot be done he will apply for sanction for payment either for a special train or for runners.

2. By paragraph 8 of the Contract the Company are required to run trains at such time as the Secretary of State may require, and by paragraph 20 the Government mails, etc., are to be conveyed free of charge. But I am of opinion

that the Railway Company could not be held liable to run a train specially on account of the mails. A train such as Colonel Pears contemplates would not run always on the same day of the week, and the public could not rely on being able to take advantage of it on a specified day.

3. If then payment has to be made by the Postal Department I presume that runners will be established, as their cost will be much less than that of an engine.

4. The morning train from Arconum to Conjeveram has ceased to run since the 1st January 1872; in accordance with G. O., No. 2,596, of the 11th October 1871, and in my letter No. 115, of the 5th instant, I have recommended that the present train service should be continued until the result of the experiment during the period of three months shall have been ascertained. But I would beg to explain that the inconvenience put forward by the Postmaster General of the detention of mails for $10\frac{1}{4}$ hours is but negative, as regards the public. The mails are now delivered at Cuddalore at the same time as before the change of train-service, although there has been no benefit obtained by the earlier arrival at Arconum of the train from Raichore.

5. In December last the mail train from Bombay reached Arconum at 11-5 A. M., and as the Carnatic train had started for Conjeveram at 9-15 A. M., the mails were kept for the evening train, leaving at 5-30.

In January the temporary road having been laid across the Kistna river, the mail train from Bombay arrived at Arconum at 6-45 A. M., so that the mails would have gone on by the 9-15 A.M. train if that train had not been discontinued; as it is the mails are sent on, as previously, at 5-30 P. M.

When the Kistna river is in flood from the next south-west monsoon in May or June, the temporary road will be interrupted, and the mails will then again not come into Arconum before 11 o'clock, or too late for the morning train to Conjeveram.

From the Postmaster General, to the Acting Consulting Engineer for Railways, dated Madras, 13th March 1872, No. 7,479/3,628 :—

I HAVE the honour to request that you will bring to the notice of Government the great inconvenience caused to the Postal Department and the public by the discontinuance of the morning train from Arconum to Conjeveram, causing a detention of all mails from Bombay and the North of India to Pondicherry and Cuddalore for $10\frac{3}{4}$ hours at Arconum.

2. I request that I may be informed whether the Company can be directed to run a special engine from Arconum to Conjeveram once a week for the conveyance of the mail from Europe. If this is impracticable I shall apply for the sanction of the Government of India either for payment for a special train, or for establishing a line of runners along the railway.

No. 214. ORDER THEREON, 15th April 1872, No. 977.

RAILWAY, No. 31.

THE Government do not consider that the Carnatic Railway Company can be required to run a special engine for the exclusive use of the Postal Department when accommodation for the mails is provided in the ordinary train. The Agent will however doubtless be willing to make special arrangements for the conveyance of Bombay and North of India mails on payment.

(Signed) G. W. WALKER, Colonel, R.E.,
Acting Secretary to Government.

No. 217. Read the following endorsement of the Acting Consulting Engineer for Railways, dated Madras, 27th March 1872, No. 154:—

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 26th March 1872, No. 190.

WITH reference to your letter of the 14th instant, No. 176, I have the honour to forward herewith a statement showing the present sanctioned establishments, the present strength of establishments, and the proposed establishments of this Company for the half-year ending the 30th June 1872.

2. You will observe from the statement that provision has been made for an increase in the establishments, but such increase will only be made if the necessity for it should arise. It is not probable that the whole amount will be absorbed during the half-year, but it is nevertheless considered necessary, having regard to the instructions of the Government of India contained in their letter* No. 437-A.R., of the 17th July 1871, that provision should be made for any possible increase which may be sanctioned hereafter.

* *Vide* G. O., No. 2,043, dated 8th August 1871.

3. I have the honour therefore to request that the Government will approve of the statement as now submitted.

MADRAS RAILWAY.

Statement showing the present sanctioned Establishments, the present strength of Establishments, and the proposed Establishments for the current half-year, 30th June 1872.

Establishment as sanctioned. No.	Establishment as sanctioned. Amount.	Designation.	Present strength of Establishment. No.	Present strength of Establishment. Amount.	Proposed Establishment. No.	Proposed Establishment. Amount.	Remarks.
	RS. A. P.	*Agent and Manager's Department.*		RS. A. P.		RS. A. P.	
1	....	Agent and Manager	1	....	1	....	
1	....	Assistant to do.	1	....	1	....	
17	....	Clerks	8	....	9	....	
8	....	Peons	8	....	*14	....	* Includes book-binders, punkah-pullers, sweepers, toties, etc., for general offices. Some of these are now borne on Form B.
1	....	Moochy	...	....	...	....	
1	....	Sweeper	...	....	...	....	
29	3,822 2 11		18	3,336 2 11	25	† 3,973 0 0	† Includes travelling expenses.
		Chief Auditor's Department.					
1	....	Chief Auditor	1	....	1	....	
2	....	Assistants to do.	2	....	‡3	....	‡ Provision for extension of line and for another Assistant.
76	....	Clerks	73	....	80	....	
3	....	Peons	4	....	6	....	
...	....	Office servants	...	....	5	....	
82	3,762 5 10		80	3,684 13 10	95	§ 4,920 0 0	§ Includes travelling expenses, batta, etc.
		Chief Accountant's Department.					
1	....	Chief Accountant	1	....	1	....	
13	....	Clerks	12	....	14	....	
3	....	Peons	3	....	3	....	
...	....	Office servants	...	....	4	....	
17	1,533 7 3		16	1,047 15 3	22	1,323 0 0	

		Cashier's Department.					
1	....	Cashier	1	....	1	....	
1	....	Paymaster	1	....	1	....	
1	....	Assistant Cashier	1	....	¶ 2	....	¶ One Assistant required on account of the post of Head Cashkeeper being done away with; and an increase to an Assistant on account of increase in work and long service.
1	....	Book-keeper	1	....	...	....	
1	....	Head Cashkeeper	...	....	...	....	
14	....	Cashkeepers	14	....	14	....	
4	....	Shroffs	4	....	‖ 5	....	‖ Increase of work on extension of line.
7	....	Clerks	7	....	*10	....	* Do. do. do.
1	....	Head Cash peon	1	....	1	....	
40	....	Cash peons	40	....	40	....	
1	....	Havildar	1	....	1	....	
1	....	Naigue	1	....	1	....	
29	....	Guard Peons	28	....	29	....	
...	....	Punkah pullers	...	....	2	....	
102	3,081 0 0		100	2,920 0 0	107	3,548 0 0	
		General Stores Department.					
1	....	General Storekeeper	1	....	1	....	
1	....	Comptroller of Stores Accounts	1	....	1	....	
1	....	Store Auditor	1	....	1	....	
...	....	Stock-taker	1	....	1	....	
29	....	Clerks	29	....	29	....	
2	....	Travelling do.	2	....	2	....	
3	....	Conicopillays	1	....	1	....	
1	....	Moochy	1	....	1	....	
2	....	Punkah men	2	....	2	....	
6	....	Office Peons	6	....	6	....	
4	....	Travelling do.	4	....	4	....	
14	....	Ward and Guard Peons	12	....	12	....	
1	....	Time-keeper	1	....	1	....	
2	....	Carpenters	2	....	2	....	
2	....	Tent and Cooly Maistries	2	....	2	....	
1	....	Cooper	1	....	1	....	
3	....	Book-binders	3	....	3	....	
1	....	Marker	1	....	1	....	
1	....	Chuckler	1	....	1	....	
2	....	Chickledars	2	....	2	....	
1	....	Toty	1	....	1	....	
78	3,247 14 9		75	3,186 14 9	75	3,186 14 9	

Statement showing the present sanctioned Establishments, the present strength of Establishments, and the proposed Establishment, etc.—(Continued.)

Establishment as sanctioned. No.	Establishment as sanctioned. Amount.	Designation.	Present strength of Establishment. No.	Present strength of Establishment. Amount.	Proposed Establishment. No.	Proposed Establishment. Amount.	Remarks.
	RS. A. P.	*Medical Department.*		RS. A. P.		RS. A. A.	
...	....	Consulting Physician	1	....	1	....	
...	....	Company's do.	1	....	1	....	
...	....	Apothecaries	17	....	18	....	
...	....	Clerk	1	....	1	....	
...	....	Peons	16	....	17	....	
...	....	Toties and Sweepers	65	....	71	....	
...	2,500 0 0		...	2,460 14 9	...	2,565 0 0	
		Locomotive Department.					
1	....	Locomotive Superintendent	1	....	1	....	The increase in the number of the proposed establishment is needed to meet the additional requirements of the line; the increase in the cost is accounted for by the addition to the number of the establishment, and provision being made for increases to salaries and wages.
2	....	Assistants to do.	2	....	2	....	
1	....	Accountant	1	....	1	....	
...	....	Clerks	67	....	70	....	
2	....	Moochies	2	....	2	....	
2	....	Duffadars	1	....	2	....	
4	....	Naigues	4	....	4	....	
74	....	Peons (inclusive of those at Madras and up-country Stations.)	21	....	30	....	
2	....	Draughtsmen	...	....	1	....	
6	....	Foremen in charge of Divisions	6	....	9	....	
5	....	Do. at Perambore Workshops	4	....	4	....	
1	....	Assistant Locomotive Foreman	1	....	1	....	
9	....	Engine Drivers	9	....	8	....	
6	....	Erectors and Fitters	5	....	5	....	
1	....	Boiler Smith	1	....	1	....	
1	....	Saw Setter	1	....	1	....	
12	....	Carriage Examiners	6	....	12	....	
...	14,726 11 7		...	15,912 5 6	...	15,813 11 0	

		Engineer's Department.					
1	....	Chief Engineer	1	....	1	....	1. Messrs. Potter and Pfeil, 3rd class Engineers, have been recommended for promotion to 2nd class Engineers.
1	....	Deputy do.	1	....	1	....	
1	....	Assistant to Chief Engineer	1	....	1	....	2. Mr. Boultbee, 2nd class Engineer, has been recommended for promotion to 1st class Engineer.
6	....	1st Class Engineers	6	....	6	....	
4	....	2nd do.	4	....	4	....	
2	....	3rd do.	2	....	2	....	
1	....	4th do.	1	....	1	....	
6	....	Engineering Assistants	6	....	6	....	
56	....	Inspectors	44	....	45	....	An extra Inspector will probably be required; this provides also for increase of pay to existing men.
1	....	Head Clerk	1	....	1	....	
24	....	Clerks	20	....	20	....	
28	....	Head Writers and Assistants...	25	....	26	....	A Head Writer will be required to fill the place which has recently become vacant.
1	....	Head Draughtsman	1	....	1	....	
20	....	Draughtsmen	18	....	18	....	
17	....	Storekeepers and Assistants	9	....	9	....	
1	....	Apothecary	1	....	1	....	
86	....	Peons and Lascars	76	....	76	....	
2	....	Cash-keepers	2	....	2	....	
2	....	Waterman and Waterwoman	2	....	2	....	
1	....	Sweeper	1	....	1	....	
		Cheyaur Bridge.					
2	....	Head Writer and Assistant	1	....	2	....	This establishment will be entertained for the construction of the new Cheyaur bridge.
1	....	Storekeeper	1	....	1	....	
5	....	Peons	...	....	5	....	
1	....	Apothecary	...	....	1	....	
270	26,972 7 11		224	24,287 15 11	233	*24,608 15 11	* Includes tentage, etc.
		Traffic Department.					
...	....	Traffic Manager	...	....	...	....	
...	....	Deputy do.	...	....	...	....	
...	....	Assistants to Traffic Manager	...	....	...	....	
...	....	Traffic Manager's Office, Madras, Salem, and Ghooty	...	....	...	....	
...	....	Relieving staff	...	....	...	....	

Statement showing the present sanctioned Establishments, the present strength of Establishments, and the proposed Establishment.—(Concluded.)

Establishment as sanctioned. No.	Establishment as sanctioned. Amount.	Designation.	Present strength of Establishment. No.	Present strength of Establishment. Amount.	Proposed Establishment. No.	Proposed Establishment. Amount.	Remarks.
	RS. A. P.	*Traffic Department.*—(Concluded.)		RS. A. P.		RS. A. P.	
...	....	Tarpaulin Repairers	...	....	...	....	
...	....	Guards	...	....	...	....	
		South-West Line.					
...	....	Madras to Beypore, including Bangalore Branch.	...	....	...	....	
		North-West Line					
...	....	Tirutany to Raichore, including "Bellary Branch."	...	....	...	....	
...	....	Signallers	...	....	...	....	
...	....	Police	...	....	...	....	
...	....	Contingencies	...	....	...	....	
...	41,603 12 0		...	33,214 2 1	...	41,737 0 0	

25th March 1872.

(Signed) F. CHURCH,
Chief Auditor.

(Signed) R. B. ELWIN,
Agent and Manager.

From the Agent of the Great Southern of India Railway, to the Acting Consulting Engineer for Railways, dated Negapatam, 22nd February 1872, No. 4,393.

I SUBMIT herewith, for the sanction of Government, a copy of the Minutes of a Meeting held at Tanjore on the 12th instant for the revision of establishments.

2. I also forward a copy of the staff list prepared by the Chief Engineer for his department. Mr. Logan writes :—" I have not reduced the number of third class Engineers consequent on my intention to place Mr. Alexander Rhodes as Acting Engineer to fill the vacancy caused by Mr. H. Steeamas' retirement. Mr. Rhodes has been for some time doing the duties of an Assistant Engineer."

GREAT SOUTHERN OF INDIA RAILWAY.

Minutes of a Meeting held at Tanjore on the 12th February 1872.

PRESENT.

CAPTAIN C. J. SMITH, R. E., Deputy Consulting Engineer.
MR. S. M. JOHNSON, Assistant Controller.
MR. LOGAN, Chief Engineer.
,, GRIFFITH, Resident Engineer.
,, SHEWARD, Locomotive Superintendent.
,, STANTON, Assistant Traffic Manager.
,, SMITH, Chief Auditor.
,, BETTS, Agent and Traffic Manager.

Read the following letter from the Consulting Engineer for Railways, No. 53, dated 9th February 1872 :—

" In forwarding copy G. O., No. 377, of the 7th February and with reference to G. O., No. 3,215 of the 22nd December 1871, I have the honour to request you will be so good as to hold a Meeting on the occasion of the Deputy Consulting Eningeer being at Negapatam, and let me have a list of the establishments for the current calendar half-year as then authorised.

" The object of these half-yearly Meetings is to revise, if necessary, the establishment list ; for instance, when a line is in progress, and new lengths come to be opened, alterations in the Engineering and Traffic Department staff necessarily follow."

" In case of establishment being deemed necessary, at a cost exceeding present sanction, application should be made with the list for fresh sanction."

2. After discussion the staff lists attached hereto were authorised for the half-year ending 30th June 1872. These lists do not exceed the cost of staff already sanctioned by Government, and they are framed upon the actual expenditure of the preceding six months, *plus* an allowance to meet unforseen contingencies. In the case of the Maintenance and Traffic Departments a reduction is shown. In the former the following posts have been cancelled :—

	RS.	A.	P.
1 Assistant Engineer at	590	15	0
1 Storekeeper	40	0	0
2 Lascars	14	0	0
1 Telegraph Inspector	150	0	0
2 Do. Maistries	42	0	0
2 Do. Peons	14	0	0

and in the Traffic Department the following alterations have been made.

Rupees 50 per mensem transferred from Station staff to the Assistant Traffic Manager's staff of clerks, and Rupees 100 per mensem transferred to the staff of Guards.

The Station staff has been reduced by Rupees 635 per mensem, and the staff of Porters and Pointsmen by Rupees 680 per mensem.

3. The staff list for the Engineering Department was not ready for discussion at this meeting, but Mr. Logan undertook to have it ready in time to submit with these minutes for the sanction of Government.

4. The Chief Engineer recommended that all minor superintendence (to be employed upon the Southern Extension) paid at a *daily* rate of exceeding Rupees 3 be charged against the sanctioned establishment. And that all paid below that rate be excluded from the sanctioned lists and charged direct to the works upon which they may be employed.

All servants paid *monthly* to be entered in the establishment forms.

5. The proportions for dividing general charges during the half-year ending 30th June 1872 were reported as under—

	Capital.	Revenue.
For General Management	40	60
,, Stores establishment	36	64

(Signed) W. S. BETTS,
Agent and Traffic Manager.

GREAT SOUTHERN OF INDIA RAILWAY.

Sanctioned staff list for the half-year ending 30th June 1872.

Agent's Department.

	RS.	A.	P.
Agent and Traffic Manager	1,363	10	2
Chief Auditor	400	0	0
Consulting Physician	100	0	0
Apothecaries	220	0	0
Chief Clerk	250	0	0
Stock-taker	200	0	0
Clerk	200	0	0
Clerks, 4, at Rs. 100 each	400	0	0
Clerks	2,130	0	0
Peons	346	0	0
	5,609	10	2

Resident Engineer's Department.

	RS.	A.	P.
Resident Engineer	818	3	0
Clerks	150	0	0
Draughtsman	40	0	0
Inspectors, 4, at Rs. 160 each	640	0	0
Sub-Inspectors	140	0	0
Inspector's Writers	80	0	0
Do. Lascars	56	0	0
Peons and Watchmen	76	0	0
Gatemen	230	0	0
Line Watchmen	450	0	0
Platelayers	2,550	0	0
Trolley Coolies	88	0	0
Smith Maistries	60	0	0
Carpenter do.	60	0	0
Bellow-boys	20	0	0
Construction Inspector...	85	0	0
Do. Maistry	35	0	0
Office Rent	80	0	0
	5,658	3	0

Traffic Department.

	RS.	A.	P.
Assistant Traffic Manager	500	0	0
Clerks and Peons	150	0	0
Guards	580	0	0
Inspectors	180	0	0
Station Clerks	1,670	0	0
Porters and Pointsmen...	1,350	0	0
	4,430	0	0

Locomotive Department.

	RS.	A.	P.
Locomotive Superintendent	818	3	0
Chief Clerk	200	0	0
Clerks	480	0	0
Draughtsman	50	0	0
Peons	105	0	0
Smith Shop Foreman	330	15	0
Carriage do. do.	300	0	0
Locomotive do. do. Negapatam	350	0	0
Do. do. do. Trichinopoly	300	0	0
Native Foremen	180	0	0
Fitters	1,167	3	0
Rolling Stock Inspectors	150	0	0
Drivers	1,963	11	0
Firemen	1,380	0	0
Cleaners	200	0	0
Watermen	200	0	0
Coal coolies	200	0	0
Native subordinates	200	0	0
	8,575	0	0

Southern Extension, Engineering Department.

Statement showing sanctioned and proposed ***Establishment*** *for six months ending 30th June* 1872.

—	Sanctioned Amount.			Proposed.					Increase.	Decrease.
	Number.	Per month.	For 6 months.	Number.	January and February.	Number.	For 4 months ending 30th June.	Total.		
		RS. A. P.	RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
General Superintendence.										
Chief Engineer	1	1,800 0 0	10,800 0 0	1	3,600 0 0	1	7,200 0 0	10,800 0 0	......	......
Manager	1	350 0 0	2,100 0 0	1	700 0 0	...	1,400 0 0	2,100 0 0	......	......
Draughtsman	1	150 0 0	900 0 0	...	......	...	400 0 0	400 0 0	......	500 0 0
Draughtsman	...	400 0 0	2,400 0 0	...	591 0 0	...	800 0 0	1,391 0 0	......	1,009 0 0
Native Assistant	1	100 0 0	600 0 0	...	......	...	280 0 0	280 0 0	......	320 0 0
Apothecary	1	60 0 0	360 0 0	1	100 0 0	...	200 0 0	300 0 0	......	60 0 0
Clerk	1	120 0 0	720 0 0	...	......	...	400 0 0	400 0 0	......	320 0 0
Clerks	...	400 0 0	2,400 0 0	...	295 12 11	...	800 0 0	1,095 12 11	......	1,304 3 1
Peons and Lascars	...	64 0 0	384 0 0	...	115 9 10	...	256 0 0	371 9 10	......	12 6 2
Office rent	...	130 0 0	780 0 0	...	260 0 0	...	520 0 0	780 0 0	......	......
Assistant Engineers.										
1st Class	4	3,272 12 0	19,636 8 0	1	1,636 6 0	1	3,272 12 0	4,909 2 0	......	14,727 6 0
2nd "	4	2,545 8 0	15,273 0 0	2	2,545 8 0	2	5,091 0 0	7,636 8 0	......	7,636 8 0
3rd "	7	3,181 15 0	19,091 10 0	3	2,727 6 0	4	7,273 0 0	10,000 6 0	......	9,091 4 0
Special Superintendence.										
Sub-Assistant Engineers	2	500 0 0	3,000 0 0	2	1,000 0 0	3	3,000 0 0	} 5,400 0 0	2,400 0 0	
Do. do.	...	......	......	...	......	1	1,400 0 0			......
Engineering Assistants	9	1,350 0 0	8,100 0 0	4	710 0 0	5	3,000 0 0	3,710 0 0	......	4,390 0 0
Masonry Inspector	1	236 6 0	1,418 4 0	1	472 12 0	1	945 8 0	1,418 4 0	......	......
Apothecaries	9	450 0 0	2,700 0 0	2	200 0 0	6	1,200 0 0	1,400 0 0	......	1,300 0 0
Clerks	9	270 0 0	1,620 0 0	4	272 14 6	9	1,080 0 0	1,352 14 6	......	267 1 6
Peons and Lascars	...	432 0 0	2,592 0 0	...	615 1 1	...	1,728 0 0	2,343 1 1	......	248 14 11
		15,812 9 0	94,875 6 0		15,842 6 4		40,246 4 0	56,088 10 4	2,400 0 0	41,186 11 8

TRICHINOPOLY,
16*th February* 1872.

(Signed) D. LOGAN,
Chief Engineer.

(Signed) W. S. BETTS,
Agent.

SOUTHERN EXTENSION ENGINEERING DEPARTMENT.

Statement of staff proposed during the six months ending 30th June 1872. Sanction Rupees 15,460.

—	Proposed per month. No.	Proposed per month. Amount.	Sanctioned.	Increase.	Decrease.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Inspectors	7	840 0 0	...	...	...
Workshop Foreman	1	250 0 0	...	...	...
Storekeeper	1	100 0 0	...	...	...
Clerks, etc.	...	150 0 0	...	...	...
Peons and Watchmen, etc. ...	...	50 0 0	...	...	...
	...	1,390 0 0	...	...	...
For four months	...	5,560 0 0	15,460 0 0	...	9,900 0 0

TRICHINOPOLY,
16th February 1872.

(Signed) D LOGAN,
Chief Engineer.

(Signed) W. S. BETTS,
Agent.

From the Agent and Manager of the Carnatic Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 15th February 1872, No. 345.

WITH reference to your letter, No. 33, of the 19th instant, enclosing G. O., No. 3,215, and with reference also to our meeting of this morning, I have the honour to enclose a list of the establishment as sanctioned for the past half-year, and in which the only additions which are contemplated for the current half-year are the addition of two peons for the Agency Office at an increased expense of Rupees 17 per month.

2. I shall feel obliged by your conveying the approval of the Government to this slight addition of the establishment, which is duly provided for in the Budget Estimate for 1872-73.

Sanctioned Establishmnt.

Capacity.	Amount of salary.	Date of sanction.
	RS. A. P.	
Agency.		
1 Agent and Manager	1,000 0 0	....
1 Book-keeper	200 0 0	G. O., 8th Dec. 1870, No. 2,982.
1 Assistant Manager	130 0 0	Do. 25th July ,, ,, 1,774.
1 Clerk	25 0 0	Do. do. do.
1 Do.	20 0 0	Consulting Engineer's letter, dated 25th April 1871, No. 90.
1 Do.	15 0 0	G. O., 25th July 1870, No. 1,774.
1 Peon	10 0 0	Do. 8th Dec. ,, ,, 2,982.
3 Peons at 7 Rs. each	21 0 0	Consulting Engineer's letter, dated 10th March 1871, No. 43.
2 Menial servants at 3 Rs. each ...	6 0 0	Do., dated 25th April 1871, No. 90.
Total...	1,427 0 0	

Sanctioned Establishment.—(Concluded.)

Capacity.	Amount of salary. RS.	A.	P.	Date of sanction.
Engineering.				
1 Chief-Engineer, salary and tentage.	1,200	0	0	
1 Head Clerk and Manager	100	0	0	
1 Native Assistant...	80	0	0	
3 Clerks	100	0	0	
1 Cash-keeper	50	0	0	
1 Head Draughtsman	150	0	0	
4 Draughtsmen	360	0	0	
1 Apothecary, salary and horse allowance.	65	0	0	
8 Peons and Lascars	56	0	0	
1 Sweeper	3	0	0	
1 Scavenger	2	0	0	
2 Cash Peons	14	0	0	
Office rent	50	0	0	Consulting Engineer's letter No. 217, dated 18th September 1871.
Engineering Staff.				
2 First Class Assistant Engineers, salary and tentage.	1,696	10	8	
2 Second do. do.	1,264	0	0	
2 Third do. do.	930	0	0	
3 Engineering Assistants, salary and tentage.	636	0	0	
3 Apothecaries, salary and horse allowance.	195	0	0	
4 Clerks and Interpreters, at 40 Rs. each	160	0	0	
60 Lascars, at 7 Rs. each	420	0	0	
6 Tappal Runners, at 5 Rs. each.	30	0	0	
	7,561	10	8	
Open Line.				
1 Superintendent	230	0	0	
1 Store-keeper	35	0	0	
2 Store Watchmen, at 6 Rs. each ...	12	0	0	
1 Driver	30	0	0	
1 Fireman, at 5 As. per diem ...	19	6	0	
4 Cleaners, at 3 ,, ,, ...	23	4	0	
2 Water coolies, at 3 As. per diem ...	11	10	0	
1 Guard	12	0	0	
1 Section Maistry	20	0	0	
4 Gang Maistries, at 10 Rs. each ...	40	0	0	
24 Gang Coolies, at 3 As. per diem ...	......			
4 Mile Watchmen, at 5 Rs. each ...	20	0	0	
1 Gate Watchman	5	0	0	
Conjeveram Station.				
1 Station Master	15	0	0	
1 Pointsman	7	0	0	
Do.	6	0	0	
1 Signal Postman	5	0	0	
1 Sweeper	2	0	0	
Arconum Station.				
1 Station Master	10	0	0	
2 Pointsmen, at 6 Rs. each	12	0	0	
1 Signal Postman	5	0	0	
1 Scavenger	2	0	0	
1 Fitter at 1-12-0 Rs. per diem ...	......			

MADRAS,
16th February 1872.

(Signed) J. T. FISHER,
Agent and Manager.

Submitted to Government, with reference to G. O., No. 3,215, of 22nd December 1871.

2. The lists of the establishments of the Madras and the Carnatic Railways have been prepared, after discussions at official meetings, at which I was present; and in the case of the Great Southern of India Railway, the Deputy Consulting Engineer was present at the meeting.

(Signed) H. L. PRENDERGAST, Major, R.E.,
Acting Consulting Engineer for Railways.

No. 218. Order thereon, 15th April 1872, No. 979.

RAILWAY, No. 32.

Ordered that these establishment lists be forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Acting Secretary to Government.

No. 219. From the Secretary to the Government of Fort Saint George, Public Works Department, to the Secretary to the Government of India, P.W.D., dated 15th April 1872, No. 980.

RAILWAY, No. 33.

Sir,—With reference to your letter No. 602-G. R. dated 9th December 1871, I am directed herewith to forward lists of the establishments proposed to be employed on the Railways in this Presidency during the current half-year, and which have been settled after discussion at official meetings between the Officers of Consulting Engineers Department and the Railway authorities.

No. 222. Read the following letter from the Officiating Deputy Secretary to the Government of India, Public Works Department, (Railway,) to the Secretary to the Government of Madras, Public Works Department, (Railway,) dated Fort William, 28th March 1872, No. 482-G. R:—

I am directed to acknowledge the receipt of your letter, No. 731 of the 14th March 1872, requesting a reconsideration of the orders passed by the Government of India in Public Works Department, No. 2—G. R., of the 2nd January last, namely, that the difference between the original cost of the two engines which were sold to Mr. Barnett and the sum paid by that gentleman for them should be charged to Revenue.

2. In reply, I am directed to state that the Government of India, on further consideration, are of opinion that the sale of the engines in the first instance and their subsequent purchase should be treated in account as two entirely distinct transactions.

3. When the engines were first sold, Capital should have been credited with the full cost, Rupees 59,484-13-4, originally debited to it, and the difference between this sum and that obtained by the sale should have been contributed by Revenue.

4. Similarly, when the engines were repurchased, the price, Rupees 38,000, should have been debited to Capital. Of course Revenue will not now be expected to replace them at their original cost, Rupees 59,484-13-4, and when, therefore, the time for replacing them arrives, the excess cost of replacement over Rupees 38,000 should be charged to Capital.

5. This is a special case and has to be treated exceptionally, but it must be understood that it is not intended that any excess expenditure in replacement of stock, beyond the actual cost of the thing replaced, is as a rule to be charged to Capital.

No. 223. ORDER THEREON, 16th April 1872, No. 982.

RAILWAY, No. 34.

COMMUNICATED to the Consulting Engineer for Railways, with reference to G. O., No. 730, dated 14th March 1872.

(Signed) G. W. WALKER, Colonel, R.E.,
Acting Secretary to Government.

No. 224. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 4th April 1872, No. 165 :—

I HAVE the honour to submit, for the sanction of the Government of India, the accompanying indent* (in duplicate) on the Board of Directors of the Madras Railway for stores to be kept in stock, the approximate cost being Rupees 65,610-5-0.

* No. 74, dated 26th March 1872.

No. 225. ORDER THEREON, 16th April 1872, No. 983.

RAILWAY, No. 35.

ORDERED that this Indent be forwarded for the sanction of the Government of India.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Acting Secretary to Government.

No. 226. (DOCKET No. 984, dated 16th April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Acting Secretary to Government.

No. 227. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 27th March 1872, No. 155 :—

WITH reference to G. O., No. 3,147, of the 13th December 1871, I have the honour to submit a plan and estimate of Rupees 3,616 for an over-bridge at the Erode Station, and to request the orders of Government as to the incidence of the charge.

2. Under Public Works Department Resolution 49-A. R., dated 6th February 1871, the construction of the over-bridge on a portion of the line that has been opened for more than two years, and estimated to cost less than Rupees 5,000, should properly be charged against Revenue, but the Agent recommends the expenditure on Capital from the allotment for "Minor Works" in the Budget Estimate for 1872-73.

G. O., No. 595, 1st March 1871.

3. In forwarding the estimate the Agent writes :—

"This work has been already approved of by Government, but the estimate now sent in for sanction is somewhat higher than that formerly submitted, as it was found that the position of the native urinals would have to be altered as shown on the plan."

No. 228. ORDER THEREON, 16th April 1872, No. 985.

RAILWAY, No. 36.

THE plan and estimate for the proposed over-bridge at the Erode Station are approved.

2. The Government cannot depart from the orders of the Government of India quoted by the Consulting Engineer, under which the cost of the work should be charged to Revenue.

(Signed) G. W. WALKER, Colonel, R.E.,
Acting Secretary to Government.

No. 233. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 4th April 1872, No. 164 :—

I HAVE the honour to submit, for the sanction of the Government of India, an estimate of the cost of fittings and furniture required for the Raichore Station and Tripetty and Adony Refreshment-rooms, amounting to Rupees 6,409-0-11.

	RS.	A.	P.
Raichore Station	5,572	13	2
Tripetty Refreshment-rooms ...	436	15	11
Adony do. ...	399	3	10

2. The expenditure may be met from the allotment for unforeseen requirements of the traffic department in the Budget Estimate* for 1872-73.

Item 32, Schedule B.
* G. O., No. 165, dated 19th January 1872.

No. 234. ORDER THEREON, 16th April 1872, No. 988.

RAILWAY, No. 37.

ORDERED that the estimate submitted with this letter be forwarded for the sanction of the Government of India.

(True Extract.)
(Signed) G. W. WALKER, Colonel, R.E.,
Acting Secretary to Government.

No. 235. (DOCKET No. 989, dated 16th April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Acting Secretary to Government.

No. 236. *Under date the 16th April* 1872, No. 990.

RAILWAY, No. 38.

THERE being a vacancy in the Committee for the Examination of Bridges on the Madras Railway by the departure of Major H. L. Prendergast on leave, the Government resolve to appoint Lieutenant-Colonel Shaw-Stewart in that officer's room, and to express a hope that an early report will be submitted on any further examination which the Committee might have made.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 239. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 5th April 1872, No. 166 :—

IN the Order of Government, dated the 29th January last, No. 280, the Superintending Engineer of the 7th Division was instructed to take the necessary steps

for ascertaining what extent of repair was required to insure that the drainage of the valley in which the Nelumboor tank is situated should be discharged through the two railway bridges in the same proportions as formerly.

2. By a letter from Colonel Farewell, dated the 30th ultimo, I learn that after personal inspection he has recommended that the tank in question should be repaired, and that he has submitted to Government an estimate for the work.

3. I have the honour to point out that it is of great importance that these repairs should be executed with as little delay as possible. It is doubtless within the recollection of the Government that the breaching of the Nelumboor tank damaged the railway so seriously as to cause an interruption in the traffic for three days; and there can be little doubt that, under existing circumstances, a heavy fall of rain would again endanger the safety of the line. I trust, therefore, that you will be so good as to move the Government to sanction the necessary outlay at once, and to issue such instructions to the Superintending Engineer as will insure that the tank in question shall be placed in an efficient state of repair before the coming monsoon.

No. 240. ORDER THEREON, 17th April 1872, No. 992.

RAILWAY, No. 39.

RECORDED with reference to G. O., No. 946, dated 11th April 1872.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 254. Read the following Proceedings of the Government of India, Public Works Department, (Account—Railway,) dated Fort William, 28th March 1872, No. 452-8-A.R :—

Exclusion from the Public Works books of gain and loss by exchange on Guaranteed Railway transactions.

Read again :—

Memorandum No. 481 A—R, dated 15th August 1871, from Public Works Department to Financial Department.

Resolution by Financial Department, No. 4,390, dated 16th October 1871.

Memorandum No. 686 A—R, dated 7th November 1871, from Public Works Department, to Financial Department

Read also :—

Resolution by the Financial Department, No. 407, dated 17th January 1872.

RESOLUTION.—The Governor-General in Council is pleased to rule that henceforth the gain and loss by exchange resulting from the transactions of Guaranteed Railways shall not be shown in the books and accounts of the Public Works Department.

ORDER.—Ordered that this Resolution be communicated to the Governments and officers noted in the margin for information and guidance.

The Government of Madras.	The Consulting Engineer, Lahore.
„ „ of Bombay.	„ „ „ Lucknow.
The Consulting Engineer, Calcutta.	The Accountant-General, P. W. Dept.

Ordered also that a copy be forwarded to the Financial Department for information.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secretary to the Govt. of India.

No. 255. ORDER THEREON, 17th April 1872, No. 996.

RAILWAY, No. 40.

COMMUNICATED to the Consulting Engineer for Railways and to the Examiner of Railway Accounts.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 258. Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 4th April 1872, No. 162 :—

From the Agent and Manager of the Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 3rd April 1872, No. 196.

WITH reference to your endorsement No. 136 upon G. O., No. 513, dated the 23rd of February 1872, I have the honour to give below such further particulars as I have been able to gather respecting the fatal accident which occurred on the 18th of January last to a night watchman at the 169th mile, 10th telegraph post.

2. The man was found lying dead close to the rail by the relieving day watchman at 6 A. M. on 19th instant with a severe wound in temple, the right hand smashed, the first and second toes cut off from both feet, and other injuries. His lantern, which had not been lighted, and his metal number were resting against a gate close by.

3. The night watchmen Inspector, who travelled on the 12·45 P.M. mail, reports this man absent, which would be according to instructions if his signal was not shown. It is therefore probable the deceased was struck by this train which passes the place before the down mail.

4. The accident was reported to the Police authorities of Voloor, and the body was handed over to their charge. An inquest was held on the body when the following verdict was returned, namely,—

" That the deceased met his death by falling asleep with his head on the rail, and being run over by a train."

SUBMITTED for the information of Government, with reference to G. O., No. 513, dated 23rd February 1872.

(Signed) J. H. M. SHAW-STEWART, Lieut.-Colonel, R.E.,
Consulting Engineer for Railways.

No. 259. ORDER THEREON, 17th April 1872, No. 998.

RAILWAY, No. 41.

ORDERED to be recorded.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 260. Read the following endorsement of the Acting Consulting Engineer for Railways, dated Madras, 25th March 1872, No. 146 :—

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 22nd March 1872, No. 183.

WITH reference to Order of Government, No. 3,195, dated 19th December last, and to paragraph 5 of my letter, No. 170, of the 15th instant, I have the honour to enclose you an extract* from the Secretary's letter, No. 487, dated 16th ultimo, and to request that you will be good enough to communicate to me the sanction of Government for the disbursement of salary to Mr. W. J. Collinson, Deputy Locomotive Superintendent, at the increased rate of £900 per annum from the date of the Secretary's letter.

* Paragraph 10.

Extract from a letter from the Secretary, Madras Railway Company, No. 487, dated London, the 16th February 1872.

Increase to Mr. Collinson's salary sanctioned.

PARAGRAPH 10.—Adverting to paragraphs 9 and 10 of 982, I am directed to inform you that the Board are pleased to sanction the increase you have recommended, with the approval of Government, in the salary of Mr. W. J. Collinson, Deputy Locomotive Superintendent, from £750 to £900 per annum, in consideration of his long service and of the zealous and efficient manner in which he is represented, both by the Locomotive Superintendent and yourself, to have performed his important duties. The increase will take effect from the date of this letter.

SUBMITTED to the Government with reference to G. O., No. 520, dated the 26th February 1872. Mention is made of this application for increased salary in paragraph 2 of my letter, No. 136, dated 19th instant.

(Signed) H. L. PRENDERGAST, Major, R.E.,
Acting Consulting Engineer for Railways.

No. 261. ORDER THEREON, 17th April 1872, No. 999.

RAILWAY, No. 42.

ORDERED that these papers be forwarded for the consideration of the Government of India in continuation of those transmitted with G. O. No. 961, dated 12th April 1872.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 262. From the Secretary to the Government of Fort Saint George, Public Works Department, to the Secretary to the Government of India, P.W.D., dated 17th April 1872, No. 1,000.

RAILWAY, No. 43.

SIR,—Adverting to my letter, No. 962, dated 12th April 1872, I am directed to forward, for the favourable consideration of the Government of India, the accompanying application for sanction to the disbursement of the increased rate of salary of £900 per annum which the Directors of the Madras Railway Company have sanctioned to Mr. W. J. Collinson, Deputy Locomotive Superintendent, with the approval of the Madras Government, which was communicated in Proceedings of the 19th December 1871, No. 3,195.

No. 263. Read the following letter from the Consulting Engineer for Railways to the Secretary to Government, Public Works Department, dated Madras, 3rd April 1872, No. 160:—

I HAVE the honour to forward, for submission to the Government of India, the Revenue Account of the Great Southern of India Railway Company for the month of January 1872.

GREAT SOUTHERN OF INDIA RAILWAY.

Statement of Revenue Account for the month of January 1872.

Expenditure.	Amount. RS. A. P.	Earnings.	Amount. RS. A. P.
To Maintenance of Way and Works (Abstract A.) ...	9,802 13 4	By Coaching Traffic (Abstract H.)	34,773 13 10
,, Locomotive Expenses (Abstract B.)	17,982 1 11	,, Goods Traffic (Abstract I.)	31,699 4 3
,, Carriage and Waggon Expenses (Abstract C.) ...	2,411 11 5	,, Electric Telegraph Earnings	580 12 4
,, Traffic Expenses (Abstract D.)	5,307 11 2	,, Sundries (Abstract K.) ...	573 15 0
,, General Charges (Abstract E.)	3,957 0 3		
,, Special and Miscellaneous Expenditure (Abstract G.)	648 8 11		
	40,109 15 0		
,, Balance Net Earnings...	27,517 14 5		
Total...	67,627 13 5	Total...	67,627 13 5

ABSTRACT A.

Maintenance of Way, Works, and Stations.

	RS. A. P.	RS. A. P.
SALARIES, OFFICE EXPENSES, AND GENERAL SUPERINTENDENCE	....	1,967 6 11
Engineer's salary	818 3 0	
Allowances	85 0 0	
Inspectors and Subordinate Superintendents ...	616 6 0	
Allowances of do. ...	30 0 0	
Overtime allowances	....	
Office expenses	417 13 11	
MAINTENANCE AND RENEWALS OF PERMANENT-WAY ...	....	5,644 10 4
Wages	3,198 1 1	
Material	2,446 9 3	
REPAIRS OF BRIDGES, ETC—WAGES AND MATERIALS ...	....	157 6 5
Bridges	11 4 0	
Miscellaneous, including earthwork, roads, fencing, etc.	146 2 5	

Maintenance of Way, Works, and Stations.—(Concluded.)

	RS. A. P.	RS. A. P.
REPAIRS OF STATIONS AND BUILDINGS—WAGES AND MATERIALS	....	2,008 9 8
Repairs of buildings, etc.	1,903 3 6	
Do. of staff quarters	105 6 2	
MAINTENANCE BY CONTRACT	....	....
UNCLASSIFIED EXPENDITURE	....	24 12 0
Plantations	....	
Tools and Plant	16 0 0	
Sundries	8 12 0	
Total...	....	9,802 13 4

ABSTRACT B.

Locomotive Expenses.

	RS. A. P.	RS. A. P.
GENERAL SUPERINTENDENCE	....	2,886 5 10
Salary of Locomotive Superintendent	695 7 4	
Allowances of do.	21 4 0	
Foremen, Fitters, and Subordinate Superintendents...	1,420 15 2	
Allowances of do. ...	0 6 10	
Overtime allowances	23 13 0	
Office expenses	724 7 6	
RUNNING EXPENSES	....	3,180 14 2
Wages of Drivers and Firemen	2,276 4 0	
Overtime and allowances	713 3 0	
Labour connected with fueling and cleaning engines ...	191 7 2	
Contingent and travelling expenses, etc.	....	
FUEL	....	6,527 2 8
Coal ... Tons. 112 cwt. 8	4,563 0 9	
Coke	....	
Patent fuel Tons. 133 cwt. 13	1,729 9 3	
Wood ... ,, 41 ,, 0	234 8 8	
WATER—WAGES AND STORES	....	171 9 5
OIL, TALLOW, AND MISCELLANEOUS STORES	....	401 12 10
MAINTENANCE AND RENEWALS OF LOCOMOTIVES AND MACHINERY	....	4,814 5 0
Wages	856 9 7	
Overtime allowances	13 6 6	
Material	3,944 4 11	
PAYMENTS TO OTHER LINES—HIRE OF LOCOMOTIVES ...	....	
UNCLASSIFIED EXPENDITURE	....	
Tools and Plant...	....	
Total...	....	17,982 1 11

ABSTRACT C.

Carriage and Waggon Expenses.

		RS. A. P.	RS. A. P.
GENERAL SUPERINTENDENCE			491 7 1
Salary of Locomotive Superintendent...		122 11 8	
Allowances of do.		3 12 0	
Foremen, Fitters, and Subordinate Superintendents...		226 7 10	
Allowances of do. ...		0 1 2	
Overtime allowances		0 12 0	
Office expenses		137 10 5	
REPAIRS AND RENEWALS OF VEHICLES			1,397 2 0
Coaching Vehicles—Wages	77 8 3		
Overtime allowances	3 15 9		
Materials ...	113 11 10		
		195 3 10	
Goods Vehicles—Wages	422 0 4		
Overtime allowances	9 8 3		
Materials	770 5 7		
		1,201 14 2	
CLEANING AND OILING CARRIAGES AND WAGGONS			523 2 4
Wages of Carriage Examiners, Oilers, Cleaners, etc.		233 5 10	
Stores, including oil, grease, etc.		289 12 6	
UNCLASSIFIED EXPENDITURE			
Tools and Plant			
Total...			2,411 11 5

ABSTRACT D.

Traffic Expenses.

		RS. A. P.	RS. A. P.
SALARIES, WAGES, ETC.			3,494 11 2
General Superintendence		673 7 0	
Assistant Traffic Manager ...	500 0 0		
Office Establishment	92 0 0		
Travelling allowances	75 0 0		
Contingencies	6 7 0		
Station Staff, including Gatekeepers of level crossings		2,351 4 2	
Train Staff		470 0 0	
Guards and Assistant Guards ...	470 0 0		
Overtime allowances			
GENERAL STORES			231 11 9
Miscellaneous stores for stations, carriages, etc. ...		231 11 9	
Waggon covers, ropes, etc.			
Office and station furniture and fittings			

Traffic Expenses.—(Concluded.)

	RS. A. P.	RS. A. P.
Clothing	....	....
Printing, Stationery, and Tickets	....	331 10 7
Miscellaneous Expenses	....	35 0 0
Payments to other lines	....	....
Hire of vehicles	....	1,214 9 8
Mileage of foreign stock	890 9 8	
Expenses at joint stations (Erode Junction) ...	324 0 0	
Unclassified Expenditure	....	
Total...	....	5,307 11 2

ABSTRACT E.

General Charges.

	RS. A. P.	RS. A. P.
Home Expenditure	....	
Directors, Secretary, etc.	....	
Consulting Engineer, Inspecting Officers' fees and allowances	....	
Office expenses	....	
Salaries of Indian management, including offices ...	....	3,425 11 4

	Salaries.	Travelling Allowances.	Contingencies.
	RS. A. P.	RS. A. P.	RS. A. P.
Agent's office including Audit and Accounts.	2,296 1 4	....	11 7 0
Store Department ...	667 3 2	....	....
Medical do. ...	209 6 5	....	5 7 0
Total...	3,172 10 11	....	16 14 0

	RS. A. P.	RS. A. P.
(Total of above)	3,189 8 11	
Rents of buildings and land	....	
Contingencies, including furniture and fittings ...	133 10 2	
Stationery	64 10 7	
Medicines	37 13 8	
Advertising	....	37 0 0
Electric Telegraph	....	494 4 11
Signallers	415 0 0	
Office expenses, contingencies, etc.	66 13 2	
Maintenance, wages, and stores	12 7 9	
Unclassified Expenditure	....	
Total...	....	3,957 0 3

ABSTRACT G.

Special and Miscellaneous Expenditure.

	Rs. A. P.	Rs. A. P.
Law Charges	....	1 0 0
Compensation	....	647 8 11
For goods lost or damaged	647 8 11	
,, personal injury	....	
,, other claims	....	
Rates and Taxes	....	
Contribution to Special Fund (Fire Insurance) ...	....	
Total...	....	648 8 11

ABSTRACT H.

Coaching Traffic.

Mileage Fares.	First Class. 18 Pies. No.	First Class. 18 Pies. Amount. Rs. A. P.	Second Class. 5 Pies. No.	Second Class. 5 Pies. Amount. Rs. A. P.	Third Class. 3 Pies. No.	Third Class. 3 Pies. Amount. Rs. A. P.	Total. Rs. A. P.
Passengers—							
Single journeys ...	156	781 6 0	710	891 2 0	58,879	30,442 10 0	32,115 2 0
Excess fares ...	18	45 5 0	47	30 1 0	70	41 6 0	116 12 0
Return journeys...	...	...	...	...	3,082	758 3 0	758 3 0
Troops and Police.	...	...	3	5 12 0	213	177 15 0	183 11 0
Total...	174	826 11 0	760	926 15 0	62,244	31,420 2 0	33,173 12 0
Season tickets...	...	......	...	......	...	......	......

		Rs. A. P.
Total...	......	33,173 12 0
Passengers' luggage ... ... Ton Mileage...	1,150	360 13 0
Carriages, Horses, and Dogs ... ... No.	82	245 13 0
Carriages ... No. 7 Rs. 42 9 0		
Horses ... ... ,, 26 ,, 168 0 0		
Dogs ... ... ,, 49 ,, 35 4 0		
Military Baggage ... ... Ton Mileage...	10	3 0 0
Do. Horses, Carriages, and Dogs		
Carriages		
Horses		
Dogs		
Parcels ... ... Ton Mileage...	1,998	979 3 0
Special Trains ... ... Train Miles...		
Post Office Parcels ... ... Ton Mileage...	21	11 [illegible] 10
Total...	......	34,773 13 10
Less outstandings irrecoverable...	......	......
Total...	......	34,773 13 10

ABSTRACT I.

Goods Traffic.

—	Rate per ton per mile	Ton Mileage.	Amount. RS. A. P.	Total. RS. A. P.
MERCHANDIZE—GENERAL	...	...	....	31,647 11 6
1st Class	12 Pies ...	254,978	15,286 5 0	
2nd ,, ...	14 ,, ...	53,740	3,832 5 0	
3rd ,, ...	18 ,, ...	33,058	3,048 6 0	
4th ,, ...	24 ,, ...	12,363	1,526 13 0	
5th ,, ...	36 ,, ...	8,283	1,579 8 0	
Special ,, ...	8 ,, ...	151,693	6,374 6 6	
MILITARY STORES...	...	...	....	
RAILWAY MATERIAL FOR CONSTRUCTION ...	...	101	....	6 3 0
MINERALS	...	..	....	
Public	...	...	....	
Company	...	...	....	
LIVE STOCK	...	...	....	3 0 0
Public	...	6	3 0 0	
Military	...	...	....	
RENTS AND DEMURRAGE, WHARFAGE, STORAGE	...	...	....	42 5 9
INTEREST ON OUTSTANDING BILLS ...	...	...	....	....
Total...	...	...	....	31,699 4 3
• Less outstandings irrecoverable...	...	...	....	....
Total...	...	...	....	31,699 4 3

ABSTRACT K.

Sundry Receipts.

	RS. A. P.	RS. A. P.
INTEREST ON REVENUE BALANCES DEPOSITED WITH GOVERNMENT	....	....
HIRE OF LOCOMOTIVES	....	....
DO. OF VEHICLES	....	....
MILEAGE AND DEMURRAGE OF VEHICLES ON FOREIGN LINES	....	....
RENTS OF BUNGALOWS	....	275 4 1
SALE OF UNCLAIMED PROPERTY, ETC.	....	*Dr.* 1 4 5
FEES ON SHARE TRANSFERS, ETC.	....	....
SALE OF REVENUE STORES	....	299 15 4
Maintenance of way and works	168 11 3	
Locomotive expenses	3 2 0	
Carriage and waggon do.	106 2 0	
Traffic expenses...	11 11 1	
General charges	10 5 0	
Total...	....	575 3 5
Less...	....	1 4 5
	....	573 15 0

NEGAPATAM,
27*th March* 1872.

(Signed) J. SMITH,
Chief Auditor.

(Signed) W. S. BETTS,
Agent and Traffic Manager.

(Signed) S. M. JOHNSON,
Asst. Controller, D. P. W.

(Signed) J. H. M. SHAW-STEWART, Lieut.-Colonel, R.E.,
Consulting Engineer for Railways.

No. 264. ORDER THEREON, 17th April 1872, No. 1,001.

RAILWAY, No. 44.

ORDERED that this Account be forwarded to the Government of India.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 265. (DOCKET No. 1,002, dated 17th April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 266. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 22nd March 1872, No. 142:—

I HAVE the honour to submit the Revenue Account of the Carnatic Railway, for the half-year ended the 31st December 1871.

With Agent's letter No. 360, dated 6th March 1871.

CARNATIC RAILWAY COMPANY.

THE length of line during the half-year ended the 31st December 1871 was $18\frac{3}{4}$ miles.

2. The train service was performed by two mixed trains daily in each direction.

3. The number of miles run by ordinary trains during each day in the half-year was 75.

4. The passenger fares and goods rates during the half-year under review were as follow:—

Passenger fares per mile.		Goods rates per ton per mile.	
First Class	12 Pies.	Special	12 Pies.
Second do.	6 ,,	First Class	16 ,,
Third do.	4 ,,	Second do.	20 ,,
		Third do.	24 ,,
		Fourth do.	36 ,,
		Fifth do.	48 ,,

5. The train mileage during the half-year was 14,022.

6. The half-yearly receipts, working expenses, and balances have been since the 31st December 1869—

—	HALF-YEAR ENDED THE 31st Dec. 1869.	30th June 1870.	31st Dec. 1870.	30th June 1871.	31st Dec. 1871.
	RS.	RS.	RS.	RS.	RS.
Receipts	19,126	19,869	15,547	19,799	15,820
Working Expenses...	19,045	13,674	26,234	13,400	9,708
Balances	81	6,195	Loss 10,687	6,379	6,112

7. The proportion of expenditure and of profits to the total receipts for each of the last five half-years is—

Half-year ended the	Per centage borne to the total receipts by	
	Working Expenses.	Profits.
31st December 1869	99·57	0·43
30th June 1870	68·82	31·18
31st December 1870	168·74	Loss. 68·74
30th June 1871	67·75	32·25
31st December 1871	61·36	38·64

8. The following statement gives the number of passengers of each class and the receipts realized from them—

—	Half-year ended the				
	31st Dec. 1869.	30th June 1870.	31st Dec. 1870.	30th June 1871.	31st Dec. 1871.
Passengers.	No.	No.	No.	No.	No.
First Class	115	123	101	378	120
Second do.	2,753	3,074	2,139	3,753	2,145
Third do.	38,755	41,189	32,946	43,234	41,227
Total ...	41,623	44,386	35,186	47,365	43,492
Receipts.	RS.	RS.	RS.	RS.	RS.
First Class	156	126	110	332	130
Second do.	1,451	1,700	1,172	2,057	1,162
Third do.	13,694	15,383	11,649	15,723	12,863
Total ...	15,256	17,209	12,931	18,112	14,155

The results are favourable both in the number of passengers and in the receipts as compared with the corresponding period of 1870; but the goods traffic has fallen off as shown below—

—	Half-year ended the				
	31st Dec. 1869.	30th June 1870.	31st Dec. 1870.	30th June 1871.	31st Dec. 1871.
Goods ... ... Tons.	3,007	1,542	1,316	629	919
Receipts ... ... Rupees	3,518	2,035	2,006	1,138	1,418

9. The gross receipts from all sources, the working expenses, and the net profits per mile have been during the—

—	Half-year ended the				
	31st Dec. 1869.	30th June 1870.	31st Dec. 1870.	30th June 1871.	31st Dec. 1871.
	RS.	RS.	RS.	RS.	RS.
Gross Receipts per mile per open line	1,020	1,059	829	1,055	844
Working Expenses per do. ...	1,016	729	1,399	715	518
Net Profits per do.	4	330	Loss 570	340	326

10. The following statement shows the Revenue expenditure for the half-year under review as compared with the corresponding period in 1870—

—	Half-year ended the 31st Dec.		Increase.	Decrease.	Increase per cent.	Decrease per cent.	Cost per train mile in the half-year ended the 31st Dec.	
	1870.	1871.					1870.	1871.
Train miles	13,984	14,022	38	...	...	...	......	......
	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Maintenance of Way, Works, and Stations.	3,589	2,221	...	1,368	...	38	0 4 1	0 2 6
Locomotive Expenses.	4,412	2,973	...	1,439	...	33	0 5 1	0 3 5
Carriage and Waggon do.	227	272	45	...	20	...	0 0 3	0 0 4
Traffic do.	1,962	1,241	...	721	...	37	0 2 3	0 1 5
General Charges do. ...	14,543	2,992	...	11,551	...	79	1 0 8	0 3 6
Special and Miscellaneous Expenses	1,501	9	...	1,492	...	106	0 1 9	0 0 0

Madras,
22nd *March* 1872.

(Signed) H. L. PRENDERGAST, Major, R.E.,
Actg. Consulting Engineer for Railways.

From the Agent and Manager of the Carnatic Railway Company (Limited), to the Acting Consulting Engineer for Railways, dated Madras, 6th March 1872, No. 360.

I have the honour to send herewith the Accounts* of this Railway (Forms I. to XVIII. inclusive) for the half year ended 31st December 1871, and to submit the following observations thereon :—

* Twelve Copies, five for retention, and seven for signature and return.

Capital Account.—During the half-year the expenditure on Capital Account has amounted to Rupees 68,572, and the total expenditure to that date amounted to Rupees 7,59,373. At that date the field operations of the survey between Madras and Cuddalore were all but completed, and considerable progress had been made in the preparations of the plans for submission to Government. The above expenditure may be classified approximately, as under, namely :—

	RS. A. P.	RS. A. P.
Line open for traffic		5,45,187 14 6
Home Establishment	50,058 10 9	
Indian do.	1,36,368 9 10	
Preliminary Expenses	27,758 2 5	
		2,14,185 7 0

Revenue Account.—The accounts for the half-year exhibit results more satisfactory than those for the corresponding six months of any previous year, the net profits being Rupees 6,112. The receipts are in excess of those of the corresponding period of the previous year, the entire increase having accrued from the passenger traffic, for which some slightly reduced fares and increased facilities had been adopted. The expenditure has been considerably reduced as compared with the corresponding period of the previous year under every head, excepting that of Carriage and Waggon Expenses (in which there is a slight increase of Rupees 46), and this saving is mainly to be attributed to the reduction in establishment brought into operation at the commencement of the half-year. The aggregate number of passengers carried during the last half-year, as compared with the corresponding half of 1870, were as under, namely :—

	No. of Passengers.
Half-year ended 31st December 1870	35,285
Do. do. 1871	43,528
Increase...	8,243

The trains have been worked with regularity and without accident, the line has been efficiently maintained, and the plant is in improved condition as compared with its condition twelve months ago.

FORM I.

Statement of Capital authorized and created by the Company.

Contracts with the Secretary of State or other authority.	Capital authorized.			Capital created or sanctioned.			Balance.		
	Stock and Shares.	Loans.	Total.	Stock and Shares.	Loans.	Total.	Stock and Shares.	Loans.	Total.
	£	£	£	£	£	£			
Regulations of Company under Companies' Acts 1862 and 1867. Contract with Secretary of State for India in Council, dated 1st March 1870	800,000	......	800,000	800,000	......	800,000	......	......	......
Total...	800,000	......	800,000	800,000	......	800,000	......	......	......

FORM II.

Statement of Stock and Share Capital created showing the proportion received.

Description.	Amount created.	Amount received.	Calls in arrear.	Amount uncalled.	Amount unissued.
	£	£. s. d.	£	£. s. d.	
Stock and Shares guaranteed 5 per cent. per annum interest by Secretary of State for India in Council ... Issued at par ... ... £ 60,000. ,, 3 per cent. premium £ 740,000.	800,000	759,889 12 0	......	40,110 8 0	......
Total...	800,000	759,889 12 0	......	40,110 8 0	......

FORM III.

Capital raised by Loans and Debenture Stock.

Nil.

FORM IV.

Dr. ... ... *Receipts and Expenditure on Capital Account* ... ... *Cr.*

	Amount expended to 30th June 1871.	Amount expended during half-year	Total.		Amount received to 30th June 1871.	Amount received during half-year.	Total.
To Expenditure per Account No. V.	£. s. d.	£. s. d.	£. s. d.	*By Receipts—*	£. s. d.	£. s. d.	£. s. d.
On lines open for traffic ...	53,598 15 8	920 0 1¾	54,518 15 9¾	Share and Stock per Statement No. II ...	682,572 16 0	77,316 16 0	759,889 12 0
On lines in course of construction.	15,481 6 9	5,937 4 1½	21,418 10 10½	Premium on Shares ...	22,200 0 0	......	22,200 0 0
	69,080 2 5	6,857 4 3¼	75,937 6 8¼				
To Balance...	......	......	706,152 5 3¾				
Total...	......	......	782,089 12 0	Total...	704,772 16 0	77,316 16 0	782,089 12 0

FORM V.

Details of Capital Expenditure for half-year ending 31*st December*, 1871.

	£. s. d.	£. s. d.
Lines open for traffic	920 0 1¾	920 0 1¾
Lines in course of construction	......	
Home Establishment	1,146 19 11¼	
Indian do.	4,005 6 2	
Preliminary Expenses...	784 18 0¼	
		5,937 4 1½
Total...	......	6,857 4 3¼

FORM VI.

Statement of further expenditure on Capital Account.

	Further expenditure		
—	During the half-year ending 30th June 1872.	Subsequent half-years.	Total.
	£. s. d.	£. s. d.	£. s. d.
Lines in course of construction ...	....	......	......
Preliminary Expenses	......	......	......
By works, Madras to Cuddalore...	20,000 0 0	686,152 0 0	706,152 0 0

FORM VII.

Capital powers and other assets available to meet further expenditure as per Account Form VI.

	£. s. d.	£. s. d.
Share and loan capital authorized or created but not yet received, Form II.	40,110 8 0	......
Balance of capital received unexpended Statement Form IV.	706,152 5 3¼	......
Total...	......	746,262 13 3¼

FORM VIII.

Dr. ... Revenue Account for the half-year ending 31st December 1871 ... Cr.

Expenditure.	—	Per cent. of Revenue.	Earnings.	—
	RS. A. P.			RS. A. P.
To Maintenance of Way, Works, and Stations (Abstract A.) ...	2,220 12 1	14·04	By Coaching Traffic (Abstract H.)	14,314 3 9
,, Locomotive Expenses (Abstract B.)... ...	2,972 15 10	18·79	,, Goods Traffic (Abstract I.)	1,444 4 10
,, Carriage and Waggon Expenses (Abstract C.)	272 7 10	1·72	,, Electric Telegraph Earnings	34 0 0
,, Traffic Expenses (Abstract D.)	1,241 2 5	7·84	,, Sundries (Abstract K).	27 12 0
,, General Charges (Abstract E.)	2,991 13 3	18·91	,, Contributions from Insurance and other Funds	....
,, Special and Miscellaneous Expenditure (Abstract G.)... ...	8 8 4	·06	Fire Insurance Fund ...	....
	9,707 11 9	61·36		
,, Balance Net Earnings	6,112 8 10	38·64		
Total...	15,820 4 7	100·00	Total...	15,820 4 7

(Signed) J. T. FISHER,
Agent and Manager.

Examined and found correct.

(Signed) C. M. MOBERLY, Captain,
Examiner of Railway Accounts.

Approved and passed.

(Signed) H. L. PRENDERGAST, Major, R.E.,
Acting Consulting Engineer for Railways.

FORM IX.

Abstract A.

Maintenance of Way, Works, and Stations for half-year ending December 1871.

	RS. A. P.	RS. A. P.
1st.—Salaries, Office Expenses, and General Superintendence.		
(1).—Engineers' salaries	345 0 0	
(2).—Allowances of do., including travelling expenses of all kinds	....	
(3).—Inspectors and Platelayers of all classes ...	....	
(4).—Allowances of do. do. ...	....	
(5).—Overtime allowances	....	
(6).—Office expenses	....	
		345 0 0
2nd.—Maintenance and Renewal of Permanent-way.		
(1).—Wages, including labour and immediate superintendence (Overseers,) etc., on permanent-way	1,080 3 6	
(2).—Materials...	795 8 7	
		1,875 12 1
3rd.—Repairs of Bridges, etc.—Wages and Materials.		
(1).—Bridges	....	
(2).—Tunnels	....	
(3).—Miscellaneous, including earthwork, roads, fencing, etc.	....	
		....
4th.—Repairs of Stations and Buildings—Wages and Materials.		
(1).—Repairs of buildings of every description, including station-yards and signals, but excepting quarters of the staff	....	
(2).—Repairs of staff quarters	....	
5th.—Maintenance by Contract.		....
6th.—Unclassified Expenditure.		
(1).—Plantations	....	
(2).—Tools and plant	....	
(3).—Loss on stores, etc.	....	
		....
Total...	....	2,220 12 1

Miles maintained.	Departmentally.	By Contract.	Total.
Railway Line {double	....	....	....
Railway Line {single	$18\frac{3}{4}$	....	$18\frac{3}{4}$
Sidings	$1\frac{3}{4}$	....	$1\frac{3}{4}$
	....	....	$20\frac{1}{2}$

Abstract B.

Locomotive Expenses for half-year ending December 1871.

	RS. A. P.	RS. A. P.
1st.—General Superintendence—		
(1).—Salaries of Locomotive Superintendent and Assistant	345 0 0	
(2).—Allowances of do., including travelling allowances	......	
(3).—Foremen	......	
(4).—Allowances of do., including travelling allowances	......	
(5).—Overtime allowances	......	
(6).—Office expenses	......	
		345 0 0

Locomotive Expenses for half-year ending December 1871.—(Concluded.)

	RS. A. P.	RS. A. P.
2ND.—RUNNING EXPENSES—*(wages connected with the working of Locomotive Engines).*		
(1).—Wages of Drivers and Firemen	237 8 0	
(2).—Overtime allowances	......	
(3).—All labour connected with fueling, cleaning, and looking after engines in yards	103 8 0	
(4).—Contingent expenses, including clothing and travelling expenses	......	
		341 0 0
3RD.—FUEL—		
(1).—Coal	777 0 0	
(2).—Coke	42 2 4	
(3).—Patent Fuel	......	
(4).—Wood	919 0 6	
		1,738 2 10
4TH.—WATER—		
(1).—Wages of Pumpers and all labour connected with the water-supply	69 0 0	
(2).—Coal and other stores for engines, etc.	1 5 10	
(3).—Maintenance and renewal of do.	......	
		70 5 10
5TH.—OIL, TALLOW, AND OTHER STORES *(expended on engines in work).*		
(1).—Oil, tallow, grease, waste, etc.	211 2 9	
(2).—Small stores	27 1 4	
		238 4 1
6TH.—MAINTENANCE AND RENEWALS OF LOCOMOTIVE ENGINES AND MACHINERY—		
(1).—Wages	231 12 6	
(2).—Overtime allowances	......	
(3).—Materials	12 6 10	
	244 3 4	
Less value of old brass returned to store	4 0 3	
		240 3 1
7TH.—SERVICES OF OTHER LINES—		
(1).—Hire of Locomotives	......	
		......
8TH.—UNCLASSIFIED EXPENDITURE—		
Loss on Stores, etc.	......	
		......
Total...	......	2,972 15 10

ABSTRACT C.

Carriage and Waggon Expenses for half-year ending 31st December 1871.

	RS. A. P.	RS. A. P.
1ST.—GENERAL SUPERINTENDENCE—		
(1).—Salaries	......	
(2).—Allowances, including travelling	......	
(3).—Foremen	......	
(4).—Allowance of do., including travelling ...	......	
(5).—Overtime allowances	......	
(6).—Office expenses	......	
		......

Carriage and Waggon Expenses for half-year ending 31st December 1871.—(Concluded.)

		RS. A. P.	RS. A. P.
2ND.—REPAIRS AND RENEWALS OF VEHICLES AND MACHINERY—			
Coaching Vehicles—(1).—Wages ...	58 0 0		
(2).—Overtime ...	......		
(3).—Materials ...	171 7 0		
		229 7 0	
Goods Vehicles —(1).—Wages ...	......		
(2).—Overtime ...	......		
(3).—Materials ...	......		
		....	
			229 7 0
3RD.—CLEANING CARRIAGES AND WAGGONS, AND OILING—			
(1).—Labour, including wages of Oilers, Carriage Cleaners, and Examiners		31 9 6	
(2).—Stores, including oil, grease, and other stores for consumption on running vehicles		11 7 4	
			43 0 10
4TH—UNCLASSIFIED EXPENDITURE—			
Loss on Stores, etc.		......	......
Total...		......	272 7 10

ABSTRACT D.

Traffic Expenses for half-year ending 31st December 1871.

		RS. A. P.	RS. A. P.
1ST.—SALARIES, WAGES, ETC.—			
(*a*).—*General Superintendence*—			
(1).—Traffic Manager, Assistant do., and District Superintendents ...	345 0 0		
(2).—Office Establishment	......		
(3).—Travelling Allowances	......		
(4).—Contingencies	......		
		345 0 0	
(*b*).—*Station Staff*—			
(1).—Station Masters, Clerks, Porters, Pointsmen, Gatekeepers of level crossings, Signalmen, Station Servants, etc.	579 0 0		
		579 0 0	
(*c*).—*Train Staff*—			
(1).—Guards and Assistant Guards ...	76 4 1		
(2).—Overtime allowances	......		
		76 4 1	
			1,000 4 1
2ND.—FUEL, LIGHTING, WATER AND GENERAL STORES—			
(1).—Fires, lights, water, and general stores for carriages, stations, offices, etc.		46 9 5	
(2).—Waggon covers, ropes, etc.		20 0 0	
(3).—Office and station fittings and furniture ...		......	
			66 9 5

Traffic Expenses for half-year ending 31st December 1871.—(Concluded.)

	RS. A. P.	RS. A. P.
3RD.—CLOTHING—		
For Guards, Porters, etc.	......	
4TH.—PRINTING, STATIONERY, AND TICKETS	......	174 4 11
5TH.—HORSES, HARNESS, VANS, OMNIBUSES, PROVENDER, ETC.—*(including charges for delivery and collection of goods)*	......	
6TH.—MISCELLANEOUS EXPENSES	......	
7TH.—SERVICES OF OTHER LINES—		
(1).—Hire of vehicles	......	
(2).—Mileage of foreign stock	......	
(3).—Use of stations	......	
		......
8TH.—UNCLASSIFIED EXPENDITURE—		
Loss on Stores, etc.	......	......
Total...	......	1,241 2 5

ABSTRACT E.

General Charges for half-year ending 31st December 1871.

	RS. A. P.	RS. A. P.
1ST.—HOME EXPENDITURE—		
(1).—Directors and Secretary } Less transfer fees ...		
(2).—Auditors and Accountants }	791 4 0	
(3).—Consulting Engineer and Inspecting Officers' fees and travelling allowances	325 0 0	
(4).—Office expenses and Law charges	170 2 6	
		1,286 6 6
2ND.—SALARIES OF INDIAN MANAGEMENT, INCLUDING OFFICES—		

——	Salaries. RS. A. P.	Travelling Allowances. RS. A. P.	Over-time. RS.	RS. A. P.	RS. A. P.
(1).—Agent's Office ...	1,114 5 10	3 12 3	...	1,118 2 1	
(2).—Auditor's Office ...	......	......	...	......	
(3).—Accountant's Office ...	......	......	...	......	
(4).—Paymaster's (Cashier's) Office	......	......	...	......	
(5).—Store Department ...	364 8 8	......	...	364 8 8	
(6).—Medical Department...	......	......	...	......	
(7).—Rents				50 11 3	
(8).—Contingencies, including furniture and fittings ...				88 10 5	
(9).—Stationery				70 6 2	
(10).—Medicine				......	
					1,692 6 7
3RD.—POLICE—					
(1).—Supervision				......	
(2).—Constables				......	
(3).—Contingencies				......	
4TH.—ADVERTISING—					
5TH.—ELECTRIC TELEGRAPH—					
(1).—Salaries					
(2).—Working Establishment				......	
(3).—Travelling expenses				......	
(4).—Office expenses, contingencies, etc.				......	
(5).—Maintenance, labour, and stores				......	
6TH.—CLEARING ACCOUNTS WITH OTHER LINES—				13 0 2	
					13 0 2
7TH.—UNCLASSIFIED EXPENDITURE—					
Loss on Stores, etc.				......	
Total...				......	2,991 13 3

Abstract G.

Special and Miscellaneous Expenditure.

	Rs. A. P.	Rs. A. P.
1st.—L[illegible] Charges—		
2nd.—Compensation—		
(1).—Claims for goods, etc.	......	
(2).—Personal injury	......	......
3rd.—Rates and Taxes	......	
Interest	8 8 4	8 8 4
4th.—Contributions to Special Funds—		
(1).—Fire Insurance Fund	......	
Total...	......	8 8 4

FORM X.

Abstract H.

Coaching Traffic for half-year ending December 1871.

Mileage fares.	First Class. 1 Anna. No.	First Class. 1 Anna. Amount.	Second Class. 6 Pies. No.	Second Class. 6 Pies. Amount.	Third Class. 4 Pies. No.	Third Class. 4 Pies. Amount.	Total. No.	Total. Amount.
1st.—Passengers.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Single journeys ...	120	128 10 0	2,145	1,125 2 6	31,963	11,198 2 0	34,228	12,451 14 6
Excess fares ...	...	1 12 0	4	36 12 4	32	9 10 8	36	48 3 0
Return journeys ...	...	...	...	...	9,264	1,655 7 11	9,264	1,655 7 11
Season ticket holders ...	...	...	...	...	...	...	...	...
Troops and Police...	...	...	...	...	...	...	...	...
Total...	120	130 6 0	2,149	1,161 14 10	41,259	12,863 4 7	43,528	14,155 9 5

	Tons.	
2nd.—Passengers' Luggage	...	56 12 0
3rd.—Military Baggage	...	......
	No.	
4th.—Carriages, Horses, Dogs, etc.	...	......
(1).—Carriages	...	......
(2).—Horses	...	......
(3).—Dogs	13	3 4 0
		......
5th.—Military Carriages, Horses, etc.		
(1).—Carriages	...	......
(2).—Horses	...	......
(3).—Dogs	...	......
6th.—Parcels	...	98 10 4
	Train miles.	
7th.—Special Trains	...	......
8th.—Post Office.		
(1).—Haulage and Hire of Post Office Vehicles	...	......
(2).—Special trains	...	......
(3).—Parcels	...	......
Total...	...	14,314 3 9

Abstract I.

Goods Traffic for half-year ending December 1871.

—	Rate per Ton per mile.	Weight in Tons.	Amount.		
			RS.	A.	P.
1st.—Merchandize, General—					
1st Class	16 Pies.	573	513	13	5
2nd ,, ...	20 ,,	103	234	8	9
3rd ,, ...	24 ,,	58	156	9	9
4th ,, ...	36 ,,	28	106	8	2
5th ,, ...	48 ,,	54	273	2	3
Special ,, ...	12 ,,	103	133	12	11
		919	1,418	7	3
2nd.—Government Stores	...	...	...		
3rd.—Railway Materials for Construction	...	...	1	9	0
4th.—Live Stock—					
(1).—Horses...	...	...	...		
(2).—Cattle	...	...	...		
(3).—Sheep	...	1	0	4	0
		...	...		
5th.—Government Live Stock—					
(1).—Horses...	...	...	...		
(2).—Cattle	...	...	...		
(3).—Sheep	...	...	...		
		...	...		
6th.—Minerals—					
(1).—For the Public	...	...	...		
(2).—For the Company (construction only) ...	...	...	...		
		...	...		
7th.—Rents and Demurrage	...	...	24	0	7
8th.—Interest on Outstanding Bills	...	...	...		
Less outstandings irrecoverable	...	...	...		
Total...	...	...	1,444	4	10

—

Abstract K.

Sundries for half-year ending December 1871.

	Amount. RS. A. P.
Interests on Revenue balances deposited with Government	......
Hire of Locomotive	......
Hire of Vehicles	......
Mileage of Vehicles and Sheets over foreign lines	......
Use of Stations jointly occupied	......
Clearing accounts with other lines	......
Tolls on Bridges	......

Sundries for half-year ending December 1871.—(Concluded.)

	Amount. RS. A. P.
Rents of dwelling-houses ... ... / ,, of refreshment-rooms	} 27 12 0
Fees on share transfers, etc.	......
Sale of unclaimed goods...	......
Sale of revenue stores condemned	......
1. Maintenance	......
2. Locomotive	......
3. Carriage and waggon	......
4. Traffic	......
5. General	......
Total...	27 12 0

FORM XI.

Fire Insurance Fund.

Nil.

FORM XII.

Statement of Engine and Rolling Stock for half-year ending 31*st December* 1871.

Description.	Total stock authorized up to date.	Total stock constructed against authorizations up to June 1871.	Additions to stock during the half-year.	Total stock constructed up to 31st December 1871.	Actual stock running up to 31st December 1871.	Total number of Vehicles renewed during the half-year.	Total number of Vehicles repaired during the half-year.	Total number of Vehicles undergoing renewal on 31st December 1871.	Total number of Vehicles undergoing repair on 31st December 1871.	Actual number undergoing repair and renewal at any one time.
Engines	4	4	...	4	4	...	2	...	...	...
First-class Carriages ...	3	3	...	3	3	...	...	...	...	...
Composite do. ...	4	4	...	4	4	...	3	...	...	...
Second-class do. ...	10	10	...	10	10	...	3	...	...	...
Third do. do. ...	16	16	...	16	16	...	6	...	...	...
Brake Vans ...	3	3	...	3	3	...	3	...	...	...
Goods Waggon ...	40	40	...	40	40	...	...	...	...	...

FORM XIII.

Mileage Statement.

Lines owned by Company sanctioned but not commenced	138
Do. under construction	...
Do. constructed and not worked	...
Do. do. and worked by Company ...	19
Do. do. do. by others	...
Total ...	157

Lines worked by Company—	
Its own	19
Foreign	...
Total ...	19

Foreign lines worked over by Company.

FORM XIV.

Statement of Train Mileage.

1.	Train miles run for Traffic Department	14,022
2.	Do. for Locomotive	......
3.	Do. for Maintenance	......
		14,022
4.	Hours of assisting engines	......
5.	Do. of shunting, piloting, etc.	......
6.	Do. of miscellaneous services	......

FORM XV.

Distribution Statement of Audited Salaries.

Department.	Capital.			Revenue.			Total audited.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Home expenditure	11,469	15	6	1,286	6	6	12,756	6	0
Engineering	33,577	14	0	1,425	3	6	35,003	1	6
Locomotive	....			986	12	6	986	12	6
Carriage and waggon	....			89	9	6	89	9	6
Traffic	....			1,000	4	1	1,000	4	1
Agency	6,241	6	1	1,118	2	1	7,359	8	2
Store	233	13	2	364	8	8	598	5	10
Total...	51,523	0	9	6,270	14	10	57,793	15	7

FORM XVI.

Statement of Net Profits of the Carnatic Railway for the half-year ending 31st December 1871.

	RS.	A.	P.
To Balance outstanding from last Account	......		
,, Gross Earnings as per Revenue Account	15,820	4	7
Total...	15,820	4	7

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
By Traffic Earnings paid to Government during half-year ...	14,700	9	2						
Deduct earnings paid in during July and Aug. taken to account in half-year ending 30th June	188	15	6	14,511	9	8			
By Traffic Earnings of half-year paid to Government during the months of Jan. and Feb. 1872	....			1,559	13	4			
				16,071	7	0			
Deduct amount due to Madras Railway	490	13	6						
Less do. on 30th June paid during half-year	239	11	1	251	2	5			
Total Traffic Receipts ...							15,820	4	7
By Balance, *i.e.*, Traffic Earnings up to 31st December 1871, unrealized on 1st March 1872, namely :—									
Construction Account							......		
Government							......		
Public Companies and Traders							......		
Foreign Railways							......		
Traffic Department							......		
Steam Boat Service							......		
Sundries							......		
Total ...							15,820	4	7

	RS.	A.	P.
Traffic receipts paid to Government as per above statement	15,820	4	7
Deduct working expenses as per Revenue Account	9,707	11	9
Balance being net profits for the half-year ...	6,112	8	10

(Signed) J. T. FISHER,
Agent and Manager.

Approved and passed.
(Signed) H. L. PRENDERGAST, Major, R.E.,
Acting Consulting Engineer for Railways.

Examined and found correct.
(Signed) C. M. MOBERLY, Captain,
Examiner of Railway Accounts.

FORM XVII.

Dr. ... ... *Net Revenue Account* ... ... *Cr.*

	£. s. d.		£ s. d.
To Guaranteed Interest payable by the Secretary of State for the half-year, on stock and shares at 5 per cent. ...	18,077 11 0	By net profits of the half-year as per Form No. 16 ...	611 5 1¼
		By Balance being net amount carried to guaranteed interest account	17,466 5 10¾
Total ...	18,077 11 0	Total ...	18,077 11 0

I HEREBY certify that the whole of the Company's Plant, Engines, Carriages, Waggons, and Tools, and other stock have during the past half-year been maintained in good working order and repair.

ARCONUM,
1st *January* 1872.

(Signed) A. LEA HAIR,
Superintendent.

I HEREBY certify that the whole of the Company's Permanent Way, Stations, Buildings, Telegraph, Fencing, etc., have during the past half-year been maintained in good working condition and repair.

ARCONUM,
1st *January* 1872.

(Signed) A. LEA HAIR,
Superintendent.

(,,) F. S. DIBBLEE,
Chief Engineer.

(,,) J. T. FISHER,
Agent and Manager.

I HEREBY certify that the Certificates given above by the Railway officials are correct.

MADRAS,
22nd *March* 1872.

(Signed) H. L. PRENDERGAST, Major, R.E.,
Acting Consulting Engineer for Railways.

FORM XVIII.

General Balance Sheet.

Ledger folio.	—	Debits. RS. A. P.	Credits. RS. A. P.
2	Bank of Madras	10,367 4 3	....
4	Board of Directors, London	....	6,89,935 1 8
6	Do., Stores Account	....	54,522 8 0
16	Capital Account	6,99,910 4 8	....
17	Capital Advance Account	40,030 3 3	....
18	Cash	72 15 10	....
19	Chief Engineer	451 1 9	....
38	Fines	....	65 3 3
41	Government Capital Account	....	1,66,425 2 7
42	Government Revenue Account	8,100 3 3	....
43	Guarantee Fund	....	150 0 0
47	Home Payments	1,485 0 0	....
68	Madras Railway Company	....	486 13 6

General Balance Sheet.—(Concluded.)

Ledger folio.	—	Debits.	Credits.
		RS. A. P.	RS. A. P.
72	Office Rent	....	9 1 7
83	Net Revenue Account	....	11,500 9 3
84	Revenue Advance Account	....	5,749 1 2
98	Stores...	53,887 13 2	....
99	Do. in Transitu	54,522 8 0	....
100	Suspense Account	....	165 7 6
113	Traffic cash	1,559 13 4	....
126	Wages unpaid	....	9 6 0
129	Preliminary expenses	19,409 15 7	....
132	Establishment	40,053 1 3	....
134	Revenue Establishment	....	831 13 10
	Total ...	9,29,850 4 4	9,29,850 4 4

(Signed) J. T. FISHER,
Agent and Manager.

Comparative Statement of Sanctions and Expenditure on Establishment and on Revenue Account for the half-year ending 31*st December* 1871.

General Summary.

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Capital.	RS.	RS.			
Establishment	60,000	40,053	......	19,947	
Stores	15,000	4,042	......	10,958	
Contingencies	......	4,368	4,368	......	
Total ...	75,000	48,463	4,368	30,905	
Net saving ...	......	......	......	26,537	
Revenue.					
Maintenance of Way, Works, etc. ...	4,050	2,221	......	1,829	Abstract A.
Locomotive Expenses	4,650	2,972	38	1,716	Do. B.
Carriage and Waggon Expenses	750	272	......	478	Do. C.
Traffic Expenses	3,250	1,241	24	2,033	Do. D.
General Charges	2,850	2,992	1,810	1,668	Do. E.
Special	50	8	......	42	Do. G.
Total ...	15,600	9,706	1,872	7,766	
Net saving ...	......	......	......	5,894	

(Signed) C. M. MOBERLY, Captain,
Examiner of Railway Accounts.

Abstract A.

Maintenance of Way, Works, and Stations.

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Superintendence	1,300	345	...	955	
Maintenance and renewal of permanent-way	2,500	1,876	...	624	
Repairs of stations and buildings	250	...	...	250	
Total...	4,050	2,221	...	1,829	
Net saving...	...	...	...	1,829	

Abstract B.

Locomotive Expenses.

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Superintendence	1,750	345	...	1,405	
Running expenses	350	341	...	9	
Fuel	1,900	1,738	...	162	
Water	100	70	...	30	
Oil, tallow, and other stores ...	200	238	38	...	
Maintenance and renewals of locomotive engines and machinery	350	240	...	110	
Total...	4,650	2,972	38	1,716	
Net saving...	...	...	...	1,678	

Abstract C.

Carriage and Waggon Expenses.

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Repairs and renewals of vehicles and machinery	550	229	...	321	
Cleaning carriages and waggons and oiling	200	43	...	157	
Total...	750	272	...	478	
Net saving...	...	...	...	478	

Abstract D.

Traffic Expenses.

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Superintendence, Station, and Train Staff	2,900	1,000	...	1,900	
Fuel, lighting, water, and general stores	200	67	...	133	
Printing, stationery, and tickets	150	174	24	...	
Total...	3,250	1,241	24	2,033	
Net saving...	...	...	...	2,009	

Abstract E.

General Charges.

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Agent's Department	2,150	1,118	...	1,032	
Store Department	...	365	365	...	
Home Establishment	...	1,286	1,286	...	
Advertisements	50	...	...	50	
Contingencies	...	89	89	...	
Rents	600	51	...	549	
Stationery	...	70	70	...	
Telegraph	50	13	...	37	
Total...	2,850	2,992	1,810	1,668	
Net Excess...	...	...	142	...	

Abstract G.

Special and Miscellaneous Expenditure.

—	Amount sanctioned.	Expenditure.	More.	Less.	Remarks.
Rates and Taxes	50	...	...	50	
Interest	...	8	8	...	
Total...	50	8	8	50	
Saving...	...	...	...	42	

Return showing the Outwards and Inwards Traffic at Chengleroyen's Choultry Station for half-year ending 31*st December* 1871.

Number of Stations.	Distance in miles.	Names of Stations.	Outwards Traffic forwarded to other Stations. Coaching. Passengers. No.	Passengers. Amount. RS. A. P.	Parcels, Luggage, etc. RS. A. P.	Carriages, Horses, Dogs, etc. RS. A. P.	Total. RS. A. P.
1.	11	Arconum	601	140 7 8	1 12 0	......	142 3 8
2.	2	Pulloor	7	0 5 0	......	......	0 5 0
3.	8	Conjeveram	507	87 8 0	......	......	87 8 0
		Total...	1,115	228 4 8	1 12 0	......	230 0 8

Return showing the Outwards and Inwards Traffic at Chengleroyen's Choultry Station for half-year ending 31*st December* 1871.—(Continued.)

Number of Stations.	Distance in miles.	Names of Stations.	Outwards Traffic forwarded to other Stations.—(Concld.) Goods. Merchandize and Minerals for the public use. Quantity. TONS.	Merchandize and Minerals for the public use. Amount. RS. A. P.	Live Stock. RS. A. P.	Railway Material. Quantity.	Railway Material. Amount. RS.	Sundries. RS.	Total. RS. A. P.	Grand Total. RS. A. P.
1.	11	Arconum	......	......	......	......	......	......	......	142 3 8
2.	2	Pulloor	......	......	......	......	......	......	......	0 5 0
3.	8	Conjeveram	14	10 5 0	......	......	......	......	10 5 0	97 13 0
		Total...	14	10 5 0	......	......	......	......	10 5 0	240 5 8

Return showing the Outwards and Inwards Traffic at Chengleroyen's Choultry Station for half-year ending 31st December 1871.—(Continued.)

Number of Stations.	Distance in miles.	Names of Stations.	Inwards Traffic forwarded from other Stations. Coaching. Passengers. No.	Passengers. Amount.	Parcels, Luggage, etc.	Carriages, Horses, Dogs, etc.	Total.	Goods. Merchandize and Minerals for the public use. Quantity.	Merchandize and Minerals. Amount.	Live Stock.
				RS. A. P.	RS. A. P.	RS.	RS. A. P.		RS. A. P.	RS.
1.	11	Arconum	494	116 12 2	0 6 0	......	117 2 2	......	0 8 0	......
2.	2	Pulloor	11	0 7 8	......	......	0 7 8	......	......	......
3.	8	Conjeveram	224	41 6 8	......	......	41 6 8	......	......	......
			729	158 10 6	0 6 0	......	159 0 6	......	0 8 0	......

Return showing the Outwards and Inwards Traffic at Chengleroyen's Choultry Station for half-year ending 31st December 1871.—(Concluded.)

Number of Stations.	Distance in miles.	Names of Stations.	Inwards Traffic forwarded from other Stations.—(Concld.) Goods.—(Concld.) Railway Material. Quantity.	Railway Material. Amount.	Sundries.	Total.	Grand Total.	Total Inwards and Outwards.	Total corresponding half of previous year.	Cost of Station Establishment.
			TONS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS.
1.	11	Arconum	......	......	......	0 8 0	117 10 2	259 13 10	480 9 6	6
2.	2	Pulloor	......	......	......	......	0 7 8	0 12 8		
3.	8	Conjeveram	......	......	......	......	41 6 8	139 3 8		
		Total...	......	......	......	0 8 0	159 8 6	399 14 2	480 9 6	6

(Signed) J. T. FISHER,
Agent and Manager.

Return showing the Outwards and Inwards Traffic at Pulloor Station for half-year ending 31st December 1871.

Number of Stations.	Distance in miles.	Names of Stations.	Outwards Traffic forwarded to other Stations. Coaching. Passengers. No.	Passengers. Amount.	Parcels, Luggage, etc.	Carriages, Horses, Dogs, etc.	Total.
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1.	9	Arconum	1,159	226 12 6	4 0 0	....	230 12 6
2.	2	Chengleroyen's Choultry	11	0 7 8	....	....	0 7 8
3.	10	Conjeveram	577	125 8 4	....	....	125 8 4
		Total...	1,747	352 12 6	4 0 0	....	356 12 6

Return showing the Outwards and Inwards Traffic at Pulloor Station, etc.—(Continued.)

Number of Stations.	Distance in miles.	Names of Stations.	Outwards Traffic forwarded to other Stations.—(Concluded.) Goods. Merchandize and Minerals for the public use. Quantity.	Merchandize and Minerals for the public use. Amount.	Live Stock.	Railway Materials. Quantity.	Railway Materials. Amount.	Sundries.	Total.	Grand Total
			TONS.	RS. A. P.	RS. A. P.	TONS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1.	9	Arconum	10	12 13 3	......	......	......	......	12 13 3	243 9 9
2.	2	Chengleroyen's Choultry ...	......	......	......	......	......	......	......	0 7 8
3.	10	Conjeveram	......	......	......	......	......	......	......	125 8 4
		Total...	10	12 13 3	......	......	......	......	12 13 3	369 9 9

Return showing the Outwards and Inwards Traffic at Pulloor Station, etc.—(Continued.)

Number of Stations.	Distance in miles.	Names of Stations.	Inwards Traffic forwarded from other Stations. — Coaching. — Passengers. — No.	Passengers. — Amount.	Parcels, Luggage, etc.	Carriages, Horses, Dogs, etc.	Total.	Goods. — Merchandize and Minerals for the public use. — Quantity.	Merchandize and Minerals — Amount.	Live Stock.
				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Tons.	Rs. A. P.	Rs. A. P.
1.	9	Arconum	1,155	240 0 0	0 3 0	......	240 3 0	2	2 14 1	......
2.	2	Chengleroyen's Choultry ...	7	0 5 0	......	......	0 5 0	......	......	......
3.	10	Conjeveram	578	125 8 4	......	......	125 8 4	......	1 4 8	......
		Total...	1,740	365 13 4	0 3 0	.. ...	366 0 4	2	4 2 9	......

Return showing the Outwards and Inwards Traffic at Pulloor Station, etc.—(Concluded.)

Number of Stations.	Distance in miles.	Names of Stations.	Inwards Traffic forwarded, etc.—(Concld.) — Goods.—(Concld.) — Railway Materials. — Quantity.	Railway Materials. — Amount.	Sundries.	Total.	Grand Total.	Total Inwards and Outwards.	Total corresponding half of previous year.	Cost of Station Establishment.
			Tons.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1.	9	Arconum	......	......	......	2 14 1	243 1 1	486 10 10	796 8 9	19 0 0
2.	2	Chengleroyen's Choultry ...	......	......	......	......	0 5 0	0 12 8		
3.	10	Conjeveram	......	......	......	1 4 8	126 13 0	252 5 4		
		Total...	......	......	.. ...	4 2 9	370 3 1	739 12 10	796 8 9	19 0 0

(Signed) J. T. FISHER,
Agent and Manager.

Return showing the Outwards and Inwards Traffic at Arconum Station for half-year ending 31st December 1871.

Number of Stations.	Distance in miles.	Names of Stations.	Outwards Traffic forwarded to other Stations. — Coaching. — Passengers. No.	Passengers. Amount.	Parcels, Luggage, etc.	Carriages, Horses, Dogs, etc.	Total.
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1.	9	Pulloor	1,155	240 0 0	0 3 0	.. ..	240 3 0
2.	11	Chengleroyen's Choultry	494	116 12 2	0 6 0	....	117 2 2
3.	19	Conjeveram	18,832	6,468 13 8	72 6 4	1 12 0	6,543 0 0
		Total...	20,481	6,825 9 10	72 15 4	1 12 0	6,900 5 2

Return showing the Outwards and Inwards Traffic at Arconum Station, etc.—(Continued.)

Number of Stations.	Distance in miles.	Names of Stations.	Outwards Traffic forwarded to other Stations.—(Concluded.) — Goods. — Merchandize and Minerals for the public use. Quantity.	Merchandize and Minerals for the public use. Amount.	Live Stock.	Railway Materials. Quantity.	Railway Materials. Amount.	Sundries.	Total.	Grand Total.
			TONS.	RS. A. P.	RS. A. P.	TONS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1.	9	Pulloor	2	2 14 1	......	......	......	......	2 14 1	243 1 1
2.	11	Chengleroyen's Choultry ...	......	0 8 0	......	......	......	......	0 8 0	117 10 2
3.	19	Conjeveram	389	623 13 10	......	......	1 9 0	......	625 6 10	7,168 6 10
		Total...	391	627 3 11	......	......	1 9 0	......	628 12 11	7,529 2 1

Return showing the Outwards and Inwards Traffic at Arconum Station, etc.—(Continued)

Number of Stations.	Distance in miles.	Names of Stations.	Inwards Traffic forwarded from other Stations. — Coaching. — Passengers. — No.	Passengers. — Amount.	Parcels, Luggage, etc.	Carriages, Horses, Dogs, etc.	Total.	Goods. — Merchandize and Minerals for the public use. — Quantity.	Merchandize and Minerals — Amount.	Live Stock.
				RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.	TONS.	RS. A. P.	RS. A. P.
1.	9	Pulloor	1,159	226 12 6	4 0 0	......	230 12 6	10	12 13 3	......
2.	11	Chengleroyen's Choultry ...	601	140 7 8	1 12 0	......	142 3 8	......	......	......
3.	19	Conjeveram	19,383	6,581 15 5	110 11 0	1 8 0	6,694 2 5	504	766 12 5	0 4 0
		Total...	21,143	6,949 3 7	116 7 0	1 8 0	7,067 2 7	514	779 9 8	0 4 0

Return showing the Outwards and Inwards Traffic at Arconum Station, etc.—(Concluded.)

Number of Stations.	Distance in miles.	Names of Stations.	Inwards Traffic forwarded, etc.—(Concld.) Goods.—(Concld.) — Railway Materials. — Quantity.	Railway Materials. — Amount.	Sundries.	Total.	Grand Total.	Total Inwards and Outwards.	Total Corresponding half of previous year.	Cost of Station Establishment.
			TONS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1.	9	Pulloor	......	......	......	12 13 3	243 9 9	486 10 10		
2.	11	Chengleroyen's Choultry ...	......	......	......	......	142 3 8	259 13 10	14,785 4 11	184 0 0
3.	19	Conjeveram	......	......	24 0 7	791 1 0	7,485 3 5	14,653 10 3		
		Total	......	......	24 0 7	803 14 3	7,871 0 10	15,400 2 11	14,785 4 11	184 0 0

(Signed) J. T. FISHER,
Agent and Manager.

Return showing the Outwards and Inwards Traffic at Conjeveram Station for the half-year ending 31st December 1871.

Number of Stations.	Distance in miles.	Names of Stations.	Outwards Traffic forwarded to other Stations. Coaching. Passengers. No.	Passengers. Amount.	Parcels, Luggage, etc.	Carriages, Horses, Dogs, etc.	Total.
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1.	19	Arconum	19,383	6,581 15 5	110 11 0	1 8 0	6,694 2 5
2.	10	Pulloor	578	125 8 4	....	....	125 8 4
3.	8	Chengleroyen's Choultry	224	41 6 8	....	....	41 6 8
		Total...	20,185	6,748 14 5	110 11 0	1 8 0	6,861 1 5

Return showing the Outwards and Inwards Traffic at Conjeveram Station, etc.—(Continued.)

Number of Stations.	Distance in miles.	Names of Stations.	Outwards Traffic forwarded to other Stations.—(Concluded.) Goods. Merchandize and Minerals for the public use. Quantity.	Merchandize and Minerals for the public use. Amount.	Live Stock.	Railway Materials. Quantity.	Railway Materials. Amount.	Sundries.	Total.	Grand Total.
			TONS.	RS. A. P.	RS. A. P.	TONS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1.	19	Arconum	504	766 12 5	0 4 0	......	......	24 0 7	791 1 0	7,485 3 5
2.	10	Pulloor	......	1 4 8	......	......	......	......	1 4 8	126 13 0
3.	8	Chengleroyen's Choultry ...	......	......	......	......	......	......	......	41 6 8
		Total...	504	768 1 1	0 4 0	......	......	24 0 7	792 5 8	7,653 7 1

Return showing the Outwards and Inwards Traffic at Conjeveram Station, etc.—(Continued.)

Number of Stations.	Distance in miles.	Names of Stations.	INWARDS TRAFFIC FORWARDED FROM OTHER STATIONS.							
			Coaching.					Goods.		
			Passengers.		Parcels, Luggage, etc.	Carriages, Horses, Dogs, etc.	Total.	Merchandize and Minerals for the public use.		Live Stock.
			No.	Amount.				Quantity.	Amount.	
				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	TONS.	RS. A. P.	RS. A. P.
1.	19	Arconum	18,832	6,468 13 8	72 6 4	1 12 0	6,543 0 0	389	623 13 10	......
2.	10	Pulloor	577	125 8 4	......	......	125 8 4	......	......	......
3.	8	Chengleroyen's Choultry ...	507	87 8 0	......	......	87 8 0	14	10 5 0	......
		Total...	19,916	6,681 14 0	72 6 4	1 12 0	6,756 0 4	403	634 2 10	......

Return showing the Outwards and Inwards Traffic at Conjeveram Station, etc.—(Concluded.)

Number of Stations.	Distance in miles.	Names of Stations.	INWARDS TRAFFIC FORWARDED FROM OTHER STATIONS.—(Concluded.)					Total Inwards and Outwards.	Total corresponding half of previous year.	Cost of Station Establishment.
			Goods.—(*Concld.*)				Grand Total.			
			Railway Materials.		Sundries.	Total.				
			Quantity.	Amount.						
			TONS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1.	19	Arconum	...	1 9 0	......	625 6 10	7,168 6 10	14,653 10 3	14,250 0 0	220 0 0
2.	10	Pulloor	...	......	......	......	125 8 4	252 5 4		
3.	8	Chengleroyen's Choultry ...	...	......	......	10 5 0	97 13 0	139 3 8		
		Total...	...	1 9 0	......	635 11 10	7,391 12 2	15,045 3 3	14,250 0 0	220 0 0

(Signed) J. T. FISHER,
Agent and Manager.

Statement of the Train Mileage for the half-year ending 31st December 1871.

Description of Trains.	No.	Mileage.
Mixed	738	14,022
Total...	738	14,022

Statement showing the mileage of Coaching and Goods Traffic for the half-year ending 31st December 1871.

Description.	No.	Weight in Tons.	Mileage.	Mileage in Tons.
Passenger, First Class	120	...	2,058	2,065
Do., Second ,, ...	2,149	...	36,047	36,166
Do., Third ,, ...	41,259	...	738,285	740,577
Goods special ,, ...	...	103	...	1,803
Do., First ,, ...	...	573	...	10,797
Do., Second ,, ...	...	103	...	1,957
Do., Third ,, ...	...	58	...	1,082
Do., Fourth ,, ...	...	28	...	522
Do., Fifth ,, ...	...	54	...	1,026
Miscellaneous Passengers' Luggage	...	5	...	95
,, ,, Parcel	...	6	...	114
,, ,, Horses	...	...	...	...
,, ,, Carriages	...	...	...	...
,, ,, Dogs	13	...	247	...
,, ,, Cattle	...	...	...	...
,, ,, Sheep	...	...	...	...

Mileage of Vehicles for the half-year ending 31st December 1871.

Description.	No. of Vehicles.		Mileage of Passenger Vehicles.	Mileage of Goods Vehicles.	Total.
	Passengers.	Goods.			
First Class Carriages	3	...	38	...	38
Composite	4	...	13,984	...	13,984
Second Class	10	...	589	...	589
Third ,, ...	16	...	34,409	...	34,409
Brake Vans	3	...	14,003	...	14,003
Goods Waggons	...	40	...	7,705	7,705
Gross...	36	40	63,023	7,705	70,728
Empty Vehicles...	...	...	...	781	781

(Signed) J. T. FISHER,
Agent and Manager.

Statement showing details of Expenditure on Maintenance of Way, Works, and Stations.

Half-year ending—	Permanent-way.	Masonry.	Earth-work and Fencing.	Stations.	Bungalows and Plate-layers' huts.	Miscellaneous.	Ballasting.	Superintendent, etc.	Value of Stores expended.	Gross Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
31st December 1871	1,080 3 6	......	......	......	......	......	......	345 0 0	795 8 7	2,220 12 1
31st ,, 1870	1,763 14 6	......	......	327 8 0	......	......	......	791 0 0	706 8 2	3,588 14 8
Increase...	......	......	......	......	......	......	......	......	89 0 5	......
Decrease...	683 11 0	......	......	327 8 0	......	......	......	446 0 0	......	1,368 2 7
Cost per mile Rs. 116-14-1, 31st December 1871.										
Do. ,, 188-14-3, 31st do. 1870.										

Stores expended for Maintenance of Way, Works, and Stations.

Half-year ending—	Sleepers, Iron pots.	Sleepers, pickled.	Sleepers, country, Teak-wood.	Cotters.	Gibs.	Tie-bars.	Keys.	Fish Bolts.	Dog-spikes, iron.	Trenails, wooden.	Rails.	Fish plates.	Dog-spikes.	Points and Crossings.	Trolley.	Girder Sleepers.	Steel Rails.
31st December 1871	...	...	350	...	...	...	...	...	50	...	...	...	...	...	...	...	...
31st ,, 1870	...	...	232	...	...	...	...	...	375	...	...	...	...	...	...	...	...
Increase...	...	...	118	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Decrease...	...	...	...	...	...	...	...	...	325	...	...	...	...	...	...	...	...

(Signed) J. T. FISHER,
Agent and Manager.

Abstract of Expenditure for working and upholding Locomotive Engines for the half-year ending 31st December 1871.

Engine Mileage.	WORKING.																	
	Enginemen and Firemen's Wages.		Laborers Cleaner's, etc., Wages.		Coke Consumed.				Coal consumed.				Wood consumed.				Total cost of fuel per Engine mile.
					Quantity.		Cost.		Quantity.		Cost.		Quantity.		Cost.		
	Total cost.	Cost per Engine mile.	Total cost.	Cost per Engine mile.	Total cwts.	Per Engine mile.	Total.	Per Engine mile.	Total cwts.	Per Engine mile.	Total.	Per Engine mile.	Total cwts.	Per Engine mile.	Total.	Per Engine mile.	
No.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		lbs.	RS. A. P.	RS. A. P.		lbs.	RS. A. P.	RS. A. P.		lbs.	RS. A. P.	RS. A. P.	RS. A. P.
14,391... ...	237 8 0	0 0 3	172 8 0	0 0 2	34	¼	42 2 4	0 0 1	666	5	777 0 0	0 0 10	2,880	22	919 0 6	0 1 0	0 1 11

WORKING.		Cost of Working.		REPAIRS.				Proportion of cost of Superintendence.		Total cost of upholding Engines.	
Cost of Oil, Tallow, Waste, etc.				Cost of							
Total.	Per Engine mile.	Total.	Per Engine mile.	Wages.	Materials.	Total.	Per Engine mile.	Total.	Per Engine mile.	Amount.	Per Engine mile.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
239 9 11	0 0 3	2,387 12 9	0 2 7	231 12 6	8 6 7	240 3 1	0 0 3	345 0 0	0 0 5	2,972 15 10	0 3 3

Cost of repairs of Carriages and Waggons including Labour and Material for the half-year ending 31st December 1871.

Workmen's wages.	Materials.	Proportion of Superintendent's salary.	Total cost.	Cost per Engine mile.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
89 9 6	182 14 4	....	272 7 10	0 0 4

Abstract.

Cost of upholding Engines per mile, exclusive of fuel.	Cost of upholding Engines per mile, inclusive of fuel.	Cost of repairs to carriages and waggons per mile.	Total Expenditure of Locomotive and Carriage Dept. per mile.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
0 1 11	0 3 3	0 0 4	0 3 7

(Signed) J. T. FISHER,
Agent and Manager.

Statement of Quantity of Merchandize Traffic forwarded from, and received at, Conjeveram Station for the half-year ending 31st December 1871.

Description.	Forwarded.									Received.									Grand Total.			
	Up.				Down.	Total.				Up.	Down.				Total.							
	Tons.	Cwt.	Qrs.	lbs.		Tons.	Cwt.	Qrs.	lbs.		Tons.	Cwt.	Qrs.	lbs.	Tons.	Cwt.	Qrs.	lbs.	Tons.	Cwt.	Qrs.	lbs.
Bamboos		....			....		....			....	0	6	3	16	0	6	3	16	0	6	3	16
Bark Tanning		....			....		....			....	14	6	1	6	14	6	1	6	14	6	1	6
Betel-nuts	0	8	1	10	....	0	8	1	10	....	3	4	1	22	3	4	1	22	3	12	3	4
Brass and Copper ...	0	5	3	10	....	0	5	3	10	....	0	4	3	18	0	4	3	18	0	10	3	0
Checoy		....			....		....			....	0	5	2	24	0	5	2	24	0	5	2	24
Chillies		....			....		....			....	0	8	0	2	0	8	0	2	0	8	0	2
Cloth and Piece goods ...	45	5	1	14	....	45	5	1	14	....	15	10	3	20	15	10	3	20	60	16	1	6
Cumblies		....			....		....			....	0	15	3	12	0	15	3	12	0	15	3	12
Dubbers, empty	2	0	0	20	....	2	0	0	20	....	2	1	1	18	2	1	1	18	4	1	2	10
Dye or Redwood	6	4	0	10	....	6	4	0	10	....	6	10	0	4	6	10	0	4	12	14	0	14
Firewood and Iron Posts ...		....			....		....			....	84	7	0	10	84	7	0	10	84	7	0	10
Furniture	0	8	3	24	....	0	8	3	24	....	1	4	1	18	1	4	1	18	1	13	1	14
Garlic and onions	0	2	2	8	....	0	2	2	8	....	14	13	0	24	14	13	0	24	14	15	3	4
Ghee	0	6	1	18	....	0	6	1	18	....		....				....			0	6	1	18
Gram	0	12	0	4	....	0	12	0	4	....	10	0	2	6	10	0	2	6	10	12	2	10
Ground-nuts ...		....			....		....			....	0	8	0	12	0	8	0	12	0	8	0	12
Gunnies	5	2	1	12	....	5	2	1	12	....	3	6	0	16	3	6	0	16	8	8	2	0
Indigo	1	15	0	14	....	1	15	0	14	....	0	14	0	4	0	14	0	4	2	9	0	18
Jaggery		....			....		....			....	8	2	2	4	8	2	2	4	8	2	2	4
Luggage		....			....		....			....	0	12	1	8	0	12	1	8	0	12	1	8
Oil of all kinds		....			....		....			....	10	1	2	6	10	1	2	6	10	1	2	6
Pepper		....			....		....			....	1	10	1	18	1	10	1	18	1	10	1	18
Raggy		....			....		....			....	1	19	2	4	1	19	2	4	1	19	2	4
Rice	395	5	2	2	....	395	5	2	2	....	0	4	3	16	0	4	3	16	395	10	1	18
Salt		....			....		....			....	127	7	3	12	127	7	3	12	127	7	3	12
Salt-fish	0	12	1	22	....	0	12	1	22	....	1	17	2	4	1	17	2	4	2	9	3	26
Sealing Wax	2	6	1	2	....	2	6	1	2	....	0	1	0	0	0	1	0	0	2	7	1	2
Seeds of all kinds	15	13	1	12	....	15	13	1	12	....	55	3	1	26	55	3	1	26	70	16	3	10
Sundries	6	19	3	20	....	6	19	3	20	....	3	12	1	26	3	12	1	26	10	12	1	18

Tamarind	....				....	....				....	4	4	1	12	4	4	1	12	4	4	1	12
Telegraph Standards ...	1	13	3	26	....	1	13	3	26	....	....				....				1	13	3	26
Tobacco	0	4	0	16	....	0	4	0	16	....	2	5	1	8	2	5	1	8	2	9	1	24
Twist	18	18	3	16	....	18	18	3	16	....	2	11	1	6	2	11	1	6	21	10	0	22
Vegetables	....				....	....				....	1	0	1	2	1	0	1	2	1	0	1	2
Wines and spirituous liquors	0	5	1	26	....	0	5	1	26	....	0	1	0	16	0	1	0	16	0	6	2	14
Stones	....				....	....				....	23	5	0	12	23	5	0	12	23	5	0	12
Sugar of all kinds ...	....				....	....				....	0	17	0	22	0	17	0	22	0	17	0	22
Total ...	504	11	1	6	....	504	11	1	6	....	403	6	1	14	403	6	1	14	907	17	2	20

(Signed) J. T. FISHER,
Agent and Manager.

Statement of Quantity of Merchandize Traffic forwarded from, and received at, Pulloor Station for the half-year ending 31st December 1871.

Description.	Forwarded.			Received.			Grand Total.
	Up.	Down.	Total.	Up.	Down.	Total.	
	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs.
Betel-nuts	......	......	......	......	0 17 0 22	0 17 0 22	0 17 0 22
Gunnies	......	......	......	......	0 2 1 8	0 2 1 8	0 2 1 8
Indigo	0 16 1 0	......	0 16 1 0	......	......	......	0 16 1 0
Rice	8 19 0 6	......	8 19 0 6	......	......	......	8 19 0 6
Twist	......	......	......	0 4 2 24	......	0 4 2 24	0 4 2 24
Wines and spirituous liquors	......	......	......	0 5 1 26	0 11 0 6	0 16 2 4	0 16 2 4
Total...	9 15 1 6	......	9 15 1 6	0 10 0 22	1 10 2 8	2 0 3 0	11 16 0 8

Statement of Quantity of Merchandize Traffic forwarded from, and received at, Choultry Station for the half-year ending 31st December 1871.

Description.	Forwarded.			Received.			Grand Total.
	Up.	Down.	Total.	Up.	Down.	Total.	
	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs.	Tons. Cwt. Qrs. lbs.
Furniture	......	......	......	......	0 1 3 20	0 1 3 20	0 1 3 20
Stores	......	14 8 3 20	14 8 3 20	......	......	......	14 8 3 20
Total...	......	14 8 3 20	14 8 3 20	......	0 1 3 20	0 1 3 20	14 10 3 12

(Signed) J. T. FISHER,
Agent and Manager.

Statement of Quantity of Merchandize Traffic forwarded from, and received at, Arconum Station for the half-year ending 31st December 1871.

Description.	Forwarded. Up.	Forwarded. Down.				Forwarded. Total.				Received. Up.				Received. Down.	Received. Total.				Grand Total.			
		Tons.	Cwt.	Qrs.	lbs.	Tons.	Cwt.	Qrs.	lbs.	Tons.	Cwt.	Qrs.	lbs.		Tons.	Cwt.	Qrs.	lbs.	Tons.	Cwt.	Qrs.	lbs.
Bamboos	....	0	6	3	16	0	6	3	16	....				....	....				0	6	3	16
Bark Tanning	....	14	6	1	6	14	6	1	6	....				....	....				14	6	1	6
Betel-nuts	....	4	1	2	16	4	1	2	16	0	8	1	10	....	0	8	1	10	4	9	3	26
Brass and Copper	....	0	4	3	18	0	4	3	18	0	5	3	10	....	0	5	3	10	0	10	3	0
Checoy	....	0	5	2	24	0	5	2	24	....				....	....				0	5	2	24
Chillies	....	0	8	0	2	0	8	0	2	....				....	....				0	8	0	2
Cloth and Piece goods ...	....	15	10	3	20	15	10	3	20	45	5	1	14	....	45	5	1	14	60	16	1	6
Cumblies	....	0	15	3	12	0	15	3	12	....				....	....				0	15	3	12
Dubbers, empty	....	2	1	1	18	2	1	1	18	2	0	0	20	....	2	0	0	20	4	1	2	10
Dye or Redwood	....	6	10	0	4	6	10	0	4	6	4	0	10	....	6	4	0	10	12	14	0	14
Firewood and Jungle Posts.	....	84	7	0	10	84	7	0	10	....				....	....				84	7	0	10
Furniture	....	1	6	1	10	1	6	1	10	0	8	3	24	....	0	8	3	24	1	15	1	6
Garlic and Onions... ...	....	14	13	0	24	14	13	0	24	0	2	2	8	....	0	2	2	8	14	15	3	4
Ghee	....	....				....				0	6	1	18	....	0	6	1	18	0	6	1	18
Gram	....	10	0	2	6	10	0	2	6	0	12	0	4	....	0	12	0	4	10	12	2	10
Ground-nuts	....	0	8	0	12	0	8	0	12	....				....	....				0	8	0	12
Gunnies	....	3	8	1	24	3	8	1	24	5	2	1	12	....	5	2	1	12	8	10	3	8
Indigo	....	0	14	0	4	0	14	0	4	2	11	1	14	....	2	11	1	14	3	5	1	18
Jaggery	....	8	2	2	4	8	2	2	4	....				....	....				8	2	2	4
Luggage	....	0	12	1	8	0	12	1	8	....				....	....				0	12	1	8
Oil of all kinds	....	10	1	2	6	10	1	2	6	....				....	....				10	1	2	6
Pepper	....	1	10	1	18	1	10	1	18	....				....	....				1	10	1	18
Raggy	....	1	19	2	4	1	19	2	4	....				....	....				1	19	2	4
Rice	....	0	4	3	16	0	4	3	16	404	4	2	8	....	404	4	2	8	404	9	1	24
Salt	....	127	7	3	12	127	7	3	12	....				....	....				127	7	3	12
Salt fish	....	1	17	2	4	1	17	2	4	0	12	1	22	....	0	12	1	22	2	9	3	26
Sealing wax	....	0	1	0	0	0	1	0	0	2	6	1	2	....	2	6	1	2	2	7	1	2
Seeds of all kinds... ...	....	55	3	1	26	55	3	1	26	15	13	1	12	....	15	13	1	12	70	16	3	10
Stones	....	8	16	0	20	8	16	0	20	....				....	....				8	16	0	20
Sugar of all kinds ...	....	0	17	0	22	0	17	0	22	....				....	....				0	17	0	22
Sundries	....	3	12	1	26	3	12	1	26	6	19	3	20	....	6	19	3	20	10	12	1	18

Statement of Quantity of Merchandize Traffic forwarded from, and received at, Arconum, etc.—(Concluded.)

Description.	Forwarded.									Received.										Grand Total.			
	Up.	Down.				Total.				Up.				Down.	Total.							
		Tons.	Cwt.	Qrs.	lbs.	Tons.	Cwt.	Qrs.	lbs.	Tons.	Cwt.	Qrs.	lbs.		Tons.	Cwt.	Qrs.	lbs.	Tons.	Cwt.	Qrs.	lbs.
Tamarind	....	4	4	1	12	4	4	1	12	....				....	....				4	4	1	12
egraph Standards ...	....	....				....				1	13	3	26	....	1	13	3	26	1	13	3	26
acco	....	2	5	1	8	2	5	1	8	0	4	0	16	....	0	4	0	16	2	9	1	24
Twist	....	2	11	1	6	2	11	1	6	18	14	0	20	....	18	14	0	20	21	5	1	26
Vegetables...	....	1	0	1	2	1	0	1	2	....				....	....				1	0	1	2
Wines and Spirituous Liquors	....	0	12	0	22	0	12	0	22	....				....	....				0	12	0	22
Total...	....	390	9	3	22	390	9	3	22	513	16	1	18	....	513	16	1	18	904	6	1	12

(Signed) J. T. FISHER,
Agent and Manager.

Comparative Statement showing the quantity and amount of the principal commodities of Merchandize Traffic for the second half-years of 1871 and 1870.

—	HALF-YEAR ENDING 31ST DECEMBER 1871.											
	WEIGHT.											
	Up.				Down.				Total.			
	T.	C.	Q.	lbs.	T.	C.	Q.	lbs.	T.	C.	Q.	lbs.
Assafœtida	......				......				......			
Bamboos	......				0	6	3	16	0	6	3	16
Bark, Tanning	......				14	6	1	6	14	6	1	6
Basket	......				......				......			
Beer	......				......				......			
Betel-nuts	0	8	1	10	4	1	2	16	4	9	3	26
Brass and Copper	0	5	3	10	0	4	3	18	0	10	3	0
Bricks	......				......				......			
Checoy	......				0	5	2	24	0	5	2	24
Chillies	......				0	8	0	2	0	8	0	2
Cholum	......				......				......			
Cloth and Piece goods	45	5	1	14	15	10	3	20	60	16	1	6
Cocoanuts	......				......				......			
Cuscus	......				......				......			
Cumblies	......				0	15	3	12	0	15	3	12
Dates	......				......				......			
Dholl	......				......				......			
Dubbers, empty	2	0	0	20	2	1	1	18	4	1	2	10
Dye or Redwood	6	4	0	10	6	10	0	4	12	14	0	14
Firewood and Jungle Posts	......				84	7	0	10	84	7	0	10
Fruit	......				......				......			
Furniture	0	8	3	24	1	6	1	10	1	15	1	6
Garlic and Onions	0	2	2	8	14	13	0	24	14	15	3	4
Ghee	0	6	1	18	......				0	6	1	18
Gram	0	12	0	4	10	0	2	6	10	12	2	10
Ground-nuts	......				0	8	0	12	0	8	0	12
Gunnies	5	2	1	12	3	8	1	24	8	10	3	8
Indigo	2	11	1	14	0	14	0	4	3	5	1	18
Jaggery	......				8	2	2	4	8	2	2	4
Luggage	......				0	12	1	8	0	12	1	8
Oil of all kinds	......				10	1	2	6	10	1	2	6
Paddy	......				......				......			
Pepper	......				1	10	1	18	1	10	1	18
Raggy	......				1	19	2	4	1	19	2	4
Rice	404	4	2	8	0	4	3	16	404	9	1	24
Saffron	......				......				......			
Railway materials	......				......				......			
Salt	......				127	7	3	12	127	7	3	12
Salt fish	0	12	1	22	1	17	2	4	2	9	3	26
Seeds of all kinds	15	13	1	12	55	3	1	26	70	16	3	10
Skins	......				......				......			
Stationery	......				......				......			
Stones	......				23	5	0	12	23	5	0	12
Sugar of all kinds	......				0	17	0	22	0	17	0	22
Sundries	6	19	3	20	3	12	1	26	10	12	1	18
Tamarind	......				4	4	1	12	4	4	1	12
Telegraph Standards	1	13	3	26	......				1	13	3	26
Timber	......				......				......			
Tobacco	0	4	0	16	2	5	1	8	2	9	1	24
Twist	18	18	3	16	2	11	1	6	21	10	0	22
Valyal stones	......				......				......			
Vegetables	......				1	0	1	2	1	0	1	2
Wax, sealing	2	6	1	2	0	1	0	0	2	7	1	2
Wheat	......				......				......			
Wines and Spirituous Liquors ...	0	5	1	26	0	12	0	22	0	17	2	20
Total...	514	6	2	12	404	18	3	14	919	5	1	26

Comparative Statement showing the

	HALF-YEAR ENDING 31ST DEC. 1871.								
	AMOUNT.								
	Up.			Down.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Assafœtida	......			......			......		
Bamboos	......			0	15	0	0	15	8
Bark, Tanning	......			32	5	1	32	5	1
Basket	......			......			......		
Beer	......			......			......		
Betel-nuts	1	2	4	8	11	10	9	14	2
Brass and Copper	1	1	9	1	4	0	2	6	7
Bricks	......			......			......		
Checoy	......			0	10	8	0	10	8
Chillies	......			0	14	8	0	14	8
Cholum	......			......			......		
Cloth and Piece goods	215	3	0	49	12	5	264	15	5
Cocoanuts	......			......			......		
Cuscus	......			......			......		
Cumblies	......			1	14	10	1	14	10
Dates	......			......			......		
Dholl	......			......			......		
Dubbers, empty	5	1	0	4	11	10	9	12	10
Dye or Redwood	16	12	3	19	13	3	36	9	6
Firewood and Jungle Posts	......			122	2	9	122	2	9
Fruit	......			......			......		
Furniture	2	1	11	4	2	7	6	4	6
Garlic and Onions	0	8	0	32	5	10	32	13	10
Ghee	0	8	10	......			0	8	10
Gram	0	10	10	19	7	10	20	2	8
Ground-nuts	......			0	10	0	0	10	0
Gunnies	8	8	6	4	11	0	13	3	6
Indigo	7	10	2	2	12	5	10	6	7
Jaggery	......			15	0	8	15	0	8
Luggage	......			2	6	4	2	6	4
Oil of all kinds	......			23	2	1	23	2	1
Paddy	......			......			......		
Pepper	......			4	2	6	4	2	6
Raggy	......			3	2	0	3	2	0
Rice	350	15	2	1	11	3	352	10	5
Saffron	......			......			......		
Railway Materials	......			......			......		
Salt	......			96	3	1	96	3	1
Salt fish	2	5	0	4	4	8	6	9	8
Seeds of all kinds	39	3	9	119	6	5	158	10	2
Skins	......			......			......		
Stationery	......			......			......		
Stones	......			22	3	2	22	3	2
Sugar of all kinds	......			1	8	0	1	8	0
Sundries	21	9	2	7	7	4	29	0	6
Tamarind	......			7	14	1	7	14	1
Telegraph Standards	4	9	8	......			4	9	8
Timber	......			......			......		
Tobacco	1	0	10	5	5	8	6	6	6
Twist	93	15	2	12	0	1	105	15	3
Valyal stones	......			......			......		
Vegetables	......			2	4	9	2	4	9
Wax, sealing	7	6	4	0	6	1	7	12	5
Wheat	......			......			......		
Wines and Spirituous Liquors	0	8	8	1	9	3	2	1	11
Total...	780	14	4	637	8	11	1,418	7	3

quantity and amount, etc.—(Concluded.)

HALF-YEAR ENDING 31ST DECEMBER 1870.

Weight.												Amount.					
Up.				Down.				Total.				Up.			Down.			Total.		
T.	C.	Q.	lbs.	T.	C.	Q.	lbs.	T.	C.	Q.	lbs.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
......				......				......				......			......			......		
......				12	1	2	12	12	1	2	12	......			27	8	0	27	8	0
......				1	0	2	10	1	0	2	10	......			2	12	9	2	12	9
......				0	18	0	26	0	18	0	26	......			2	7	7	2	7	7
......				0	2	0	24	0	2	0	24	......			1	0	0	1	0	0
1	15	0	6	1	9	2	18	3	4	2	24	3	0	0	3	15	8	6	15	8
0	13	3	8	0	0	3	4	0	14	2	12	1	14	1	0	8	0	2	6	1
36	18	0	0	......				36	18	0	0	26	4	0	......			26	4	0
......				1	0	3	16	1	0	3	16	......			2	6	10	2	6	10
0	4	3	2	0	11	0	4	0	15	3	6	0	8	0	1	4	4	1	12	4
......				2	2	1	24	2	2	1	24	......			2	11	2	2	11	2
50	11	3	12	5	18	1	14	56	10	0	26	242	10	11	20	0	1	262	11	0
0	16	1	24	......				0	16	1	24	1	10	0	......			1	10	0
......				0	5	0	2	0	5	0	2	......			0	11	1	0	11	1
......				0	11	1	12	0	11	1	12	......			1	6	8	1	6	8
......				0	7	2	0	0	7	2	0	......			0	12	0	0	12	0
......				10	7	2	4	10	7	2	4	......			23	11	0	23	11	0
1	10	0	18	0	10	0	4	2	0	0	22	4	3	9	1	14	0	6	1	9
0	17	3	26	1	18	3	6	2	16	3	4	3	7	8	6	1	2	9	8	10
......				74	7	3	14	74	7	3	14	......			103	12	3	103	12	3
......				0	3	2	18	0	3	2	18	......			0	8	0	0	8	0
0	9	1	6	1	5	2	12	1	14	3	18	1	4	2	2	13	0	4	1	2
......				7	9	2	23	7	9	2	23	......			16	4	5	16	4	5
0	4	0	0	0	18	3	0	1	2	3	0	0	8	0	2	12	9	3	4	9
0	15	2	24	26	1	2	24	26	17	1	20	1	9	0	49	5	7	50	14	7
......				0	19	2	22	0	19	2	22	......			1	15	0	1	15	0
22	13	3	18	0	5	1	12	22	19	1	2	26	10	11	0	10	11	27	5	10
0	5	1	6	0	6	2	12	0	11	3	18	1	5	0	1	14	9	3	3	9
0	12	2	10	6	16	1	22	7	9	0	4	1	0	0	13	1	2	14	1	2
0	4	2	16	0	6	2	18	0	11	1	6	1	10	2	2	2	1	3	12	3
0	7	3	22	13	8	1	24	13	16	1	18	1	4	4	30	8	2	31	12	6
......				18	5	0	22	18	5	0	22	......			27	10	3	27	10	3
......				1	10	2	24	1	10	2	24	......			4	0	1	4	0	1
......				179	19	1	18	179	19	1	18	......			330	3	0	330	3	0
32	12	0	0	3	6	1	2	35	18	1	2	30	5	8	5	4	10	35	10	6
......				0	16	0	12	0	16	0	12	......			2	0	0	2	0	0
......				6	2	0	5	6	2	0	5	......			25	1	0	25	1	0
......				559	8	0	18	559	8	0	18	......			543	5	8	543	5	8
......				4	6	3	0	4	6	3	0	......			9	10	0	9	10	0
23	17	2	14	37	16	0	24	61	13	3	10	61	5	8	82	13	9	144	3	5
0	9	1	6	......				0	9	1	6	1	2	3	......			1	2	3
......				0	2	1	24	0	2	1	24	......			1	0	0	1	0	0
......				125	12	1	6	125	12	1	6	......			119	13	0	119	13	0
......				0	13	3	18	0	13	3	18	......			1	4	7	1	4	7
2	11	2	2	0	4	3	6	2	16	1	8	6	7	0	2	3	0	8	10	0
0	0	3	18	......				0	0	3	18	0	8	0	......			0	8	0
3	13	0	22	......				3	13	0	22	13	1	0	......			13	1	0
......				......				......				......			......			......		
0	11	1	14	3	1	3	8	3	13	0	22	2	0	0	7	3	4	9	3	4
14	11	0	10	6	3	1	20	20	14	2	2	71	0	4	26	15	4	97	15	8
......				0	17	0	16	0	17	0	16	......			2	1	8	2	1	8
0	4	1	26	0	10	2	4	0	15	0	2	0	8	0	1	5	0	1	13	0
2	2	1	16	0	3	0	16	2	5	2	4	6	11	11	0	8	0	7	3	11
......				......				......				......			......			......		
0	12	0	8	0	1	2	14	0	13	2	22	1	0	0	0	8	0	1	8	0
200	7	1	26	1,120	18	2	22	1,321	6	0	20	512	15	10	1,517	12	11	2,030	12	9

(Signed) J. T. FISHER,

Agent and Manager.

Return of late Trains during half-year ending 31st December 1871.

From what Station.	To what Station.	Distance	Number of Trains. Per week.	Number of Trains. Total Number of Trains.	Trains not delayed by any serious accidents. Not more than 15 minutes late.	15 to 30 minutes late.	30 to 60 minutes late.	1 to 2 hours late.	More than 2 hours late.	Total number late.	Average delay.	Greatest delay.	Trains delayed by serious accidents. Not more than 3 hours.	3 to 6 hours late.	More than 6 hours late.	Broke down entirely.	Total Number.
Up Trains.																	
Conjeveram ...	... Arconum ...	19	14	369	...	...	2	1	...	3	45	70	...	...	...	...	...
Down Trains.																	
Arconum ...	... Conjeveram ...	19	14	369	11	39	24	2	2	78	25	105	...	...	...	...	...

Return showing the Stores, Troops, Mails, and Post Office Servants carried for the half-year ending 31st December 1871.

Ordnance Department.	Stores. Commissariat Department.			Public Works Department.	Stationery Department.	Medical Department.	Troops. Number.	Troops. Luggage.	Mails. Tons.	Mails. Mail Servants.	Baggage conveyed free.	Railway charges.	Probable charge on Mails, etc., conveyed free.	Difference between the Railway actual and probable charges and those which would have been charged.	Amount saved by Government.
											Tons.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
......	......	......	......	......	......	......	......	......	$4\frac{1}{4}$	736	......	407 3 4	....	....	407 3 4

(Signed) J. T. FISHER,
Agent and Manager.

No. 267. ORDER THEREON, 18th April 1872, No. 1,003.

RAILWAY, No. 45.

ORDERED that these accounts be forwarded to the Government of India.

(True Extract.)

(Signed). G. W. WALKER, Colonel, R.E.,

Officiating Secretary to Government.

No. 268. DOCKET No. 1,004, dated 18th April 1872.

COPY of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,

Officiating Secretary to Government.

No. 269. Read the following Circular from the Government of India, Public Works Department, (Establishment—Railway,) dated Fort William, 4th April 1872, No. 19:—

Travelling Allowances of officers of the Railway Branch for journeys performed by rail.

Read the following Rules:—

TRAVELLING ALLOWANCES FOR JOURNEYS BY RAIL.

Travelling allowances will be granted under the following rules to Officers of the Engineer and Superior Accounts Establishments, and to members of the Upper and Lower Subordinate Establishments, employed in the Railway Branch when travelling on duty by rail. These rules do not affect the conditions under which such allowances are admissible, or the vouchers necessary for their audit, on which subject the departmental rules remain in force.

Engineer and Superior Accounts Establishments.

I.—Officers unprovided with a free pass who travel by rail or railway steamers, are allowed a mileage rate of 3 annas a mile, irrespective of the distance travelled from their stations or camps.

II.—Officers who hold a free pass, or who have not to pay charges on account of haulage, when travelling on duty by rail on trollies or engines, or in trains, or by railway steamers, are allowed a mileage rate of 1½ annas a mile, irrespective of the distance travelled from their stations or camps. The allowances in this and the preceding rule are to be subject to the following minimum in cases where Officers are obliged to be absent at night from their permanent quarters or camp:—

	RS.	A.	P.	
Chief Engineers ... ... Superintending Engineers ... ... Controllers, 1st class and 2nd class, 1st grade ...	3	0	0	per diem.
Executive Engineers ... ... Superintendents of Works ... ... Controllers, 2nd class, 2nd, 3rd and 4th grades ... Deputy Controllers	2	8	0	per diem.
Assistant Engineers ... ... Apprentices ... ... Assistant Controllers	2	0	0	per diem.

III.—Whenever Officers have to pay for trolly coolies or similar charges for haulage, the *bonâ fide* amount of such payment may be passed in addition to the allowances under Rule II.

IV.—When journeys are made partly by rail, and partly by road, the railway allowances will be drawn in accordance with these rules, and the road allowances in accordance with the regulations of the department. But no allowance whatever can be drawn for conveyance or movement from a railway station to a dâk bungalow, hotel, or rest-house.

V.—When Officers are obliged to travel by rail and to carry tents or horses, the allowances laid down in Rules VI., VII. and VIII. of paragraph 1, Section iii., Chapter IV., of the Public Works Code may be passed under the conditions there set forth.

VI.—When Officers are obliged to remain absent at night from their head-quarters or camps, the following allowances may be passed in addition to those laid down in Rules I. and II. :—

	RS.	A.	P.	
Chief Engineers	3	0	0	per night.
Superintending Engineers				
Controllers, 1st class and 2nd class, 1st Grade ...				
Executive Engineers	2	8	0	per night.
Superintendents of Works				
Controllers, 2nd class, 2nd, 3rd and 4th Grades ...				
Deputy Controllers				
Assistant Engineers	2	0	0	per night.
Apprentices				
Assistant Controllers				

Upper Subordinate Establishment and Accountants.

I.—Officers of the Upper Subordinate Establishment not provided with a free pass, when travelling on duty by rail or railway steamer, are allowed 1½ annas per mile for all journeys made under the special sanction of the Executive Engineer, or any superior Officers.

II.—Upper Subordinate Officers who hold a free pass, or who have not to pay charges on account of haulage, when travelling on duty by rail under the aforesaid special sanction on trollies or engines, or in trains, or by railway steamers, are allowed a mileage rate of 9 pies a mile. The allowances in this and the preceding rule are to be subject to the following minimum in cases where officers are obliged to be absent at night from their permanent quarters or camp :—

	RS.	A.	P.	
1.—Sub-Engineer	1	8	0	per day.
2.—Supervisor	1	0	0	,,
3.—Overseer	0	12	0	,,

III.—Whenever Upper Subordinate Officers have to pay for trolly coolies, or similar charges for haulage, the *bonâ fide* amount of such payment may be passed in addition to the allowances under Rule II.

IV.—When Upper Subordinate Officers are obliged to remain absent at night from their quarters or camp, the following allowances may be granted in addition :—

	RS.	A.	P.	
1.—Sub-Engineer	1	8	0	per night.
2.—Supervisor	1	0	0	,,
3.—Overseer	0	12	0	,,

Accountants will draw the same allowances as Upper Subordinates, namely :—

Accountants 1st and 2nd Grades as Sub-Engineers.

,, 3rd Grade as Supervisors.

,, 4th Grade as Overseers.

Lower Subordinate Establishment.

Sub-Overseers, Sub-Surveyors and Cashiers shall receive allowances under the same conditions as Upper Subordinates at the following rates :—

I.—Travelling without a free pass, 6 pies a mile.

II.—Travelling with a free pass, 3 pies a mile.

III.—Trolly coolies, *bonâ fide* charges.

IV.—Night allowance, 6 annas a night.

Store-keepers.

Chief Store-keepers should draw allowances under the above rules as Executive Engineers, Store-keepers as Assistant Engineers, Sub-Store-keepers as Upper Subordinates.

ORDER.—Ordered that a copy of the above be forwarded to the Local Governments and Administrations and Officers noted in the margin, for information and guidance.

The Governments of Madras, Bombay, the Resident at Hyderabad; the Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow; the Chief Engineer Bengal Northern (State) Railway Survey; the Engineer-in-Chief, Indus Valley (State) Railway; the Superintending Engineers, Delhi and Agra Districts of the Rajpootana (State) Railway, Neemuch and Holkar (State) Railways; the Deputy Controllers, Indus Valley, Holkar, and Rajpootana (State) Railways.

(Signed) A. B. SAMPSON,
Under Secy. to the Govt. of India.

No. 270. ORDER THEREON, 18th April 1872, No. 1,005.

RAILWAY, No. 46.

COMMUNICATED to the under mentioned Officers for information and guidance :—

Consulting Engineer for Railways.

Examiner of Railway Accounts.

Controller of Public Works Accounts.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 281. Read the following letter from the Under-Secretary to the Government of India, Public Works Department (Railway), to the Secretary to the Government of Madras in the Public Works Department (Railway), dated Fort William, 28th March 1872, No. 481-G. R. :—

I AM directed to acknowledge the receipt of your docket No. 705, dated 13th March 1872, and in conveying the sanction of the Government of India to the indent as per margin* for girders to be obtained from England for bridges on the Neilgherry Branch, Madras Railway, to request that you will state for information the circumstances which

	Rs.
* Two 24 feet girders	458
Four 139 feet 10 inches girders	10,206
Total...	10,664

have rendered an alteration of the design necessary. The bridge for which the two pairs of 139 feet 10 inches girders are wanted is at 5 miles 68 chains, while the sanctioned estimate mentions three 50-feet openings at 5 miles 68 chains, and also a bridge of double 64-feet openings at 5 miles 29 chains. It is not clear whether a combination of these two bridges is contemplated.

No. 282. ORDER THEREON, 18th April 1872, No. 1,011.

RAILWAY, No. 47.

COMMUNICATED to the Consulting Engineer for Railways, who will furnish the information called for.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 318. Read the following endorsement of the Under Secretary to the Government of India, Revenue and Commerce (Agriculture and Horticulture), dated Fort William, 4th April 1872, No. 141 :—

Memorandum from the Officiating Deputy Secretary to the Government of India, Public Works Department (Railway), to the Secretary to the Government of India in the Department of Agriculture, Revenue, and Commerce, dated Fort William, 23rd March 1872, No. 447-G. R.

IN continuation of Public Works Department No. 270-G. R. of 22nd February 1872, the undersigned is directed to forward for information an Extract from Minutes of Meeting East Indian Railway No. 17 of 1872, from which it will be seen that the rate for carriage by rail of shrubs and plants has been reduced from the fourth to the second class.

(Signed) H. DRUMMOND, Colonel, R.E.,
Officiating Deputy Secretary.

EXTRACT FROM MINUTES OF A MEETING HELD ON THE 29TH FEBRUARY 1872, NO. 17.

Reduction of rate for carriage of shrubs and plants.

---

229. Resolved that the following extract from Minutes of Agency Meeting, No. 9, held on 28th instant, be recorded :—

" Submitted the following documents :—

" Letters, Nos. 59—63 G. R., dated 16th ultimo, and enclosure from the Officiating Deputy Secretary Government of India, Public Works Department, to the Governments of Madras and Bombay, and Consulting Engineers for Guaranteed

Railways, Calcutta, Lahore, and Lucknow; letter No. 1,335, dated 10th instant, and enclosure from Officiating Deputy Traffic Manager to Agency; letter No. 1,253, dated 12th idem, from Agency to Officiating Traffic Manager; and letter No. 1,471, dated 16th idem, and enclosure from Officiating Traffic Manager to Agency:—

"No. 1,944—Resolved that from the 1st proximo the rate for shrubs and plants be reduced from fourth to second class, all consignments being carried at owner's risk."

Copy forwarded for information to the Government of Madras.

(By order,)

(Signed) J. GEOGHEGAN,

Under Secy. to the Govt. of India.

No. 319. Order thereon, 20th April 1872, No. 1,031.

RAILWAY, No. 48.

Communicated to the Consulting Engineer for Railways.

(Signed) G. W. WALKER, Colonel, R.E.,

Officiating Secretary to Government.

No. 322. Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 4th April 1872, No. 163:—

From the Acting Deputy Traffic Manager, to the Agent and Manager of the Madras Railway Company, dated Madras, 1st March 1872, No. C $\frac{0}{82}$.

I regret to have to report that the 5-30 a. m. train from Tiruputty of this date ran over a man about 25 yards beyond the southern points of the Naggery station and killed him.

2. Further particulars will be given on receipt of the Naggery Station Master's official report.

For the information of the Acting Consulting Engineer for Railways.

(Signed) R. B. ELWIN,

1st *March* 1872. *Agent and Manager.*

From the Acting Deputy Traffic Manager, to the Agent and Manager of the Madras Railway Company, dated Madras, 1st March 1872, No. C $\frac{0}{83}$.

With reference to my No. C $\frac{0}{82}$ of this date, I beg to send you herewith an extract from the Journal of the Guard of the 5-30 a. m. train from Tiruputty of the 1st instant, regarding the casualty at the Naggery station.

Extract.

"When passing the points at Naggery station, I heard the Driver give the alarm signal. I immediately applied my brake; as soon as the train came to a stand-still I inquired of the Driver the cause, who told me that a man had voluntarily thrown himself in front of the engine. I immediately went up to the spot and found from the position in which he lay that it was the fact. The Driver tells me that he shut steam when he saw the man jump from the side; the engine and four waggons went over; it was exactly 25 yards from the points; the Station Master and Mr. Kebby were sent for; we waited 15 minutes for the Police, but found none.

To the Acting Consulting Engineer for Railways for information.

(Signed) R. B. ELWIN,
Agent and Manager.

1st March 1872.

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 11th March 1872, No. 159.

WITH reference to the Traffic Manager's letter No. $\frac{0}{83}$, of the 1st instant, I have the honour to enclose a report in the usual form of the fatal accident which occurred on the 1st instant to a native man at the $59\frac{3}{4}$ mile, North-West Line.

2. We have not as yet been able to ascertain the name of the deceased.

Report of a fatal Accident on the Madras Railway.

Collectorate.—North Arcot. *Railway District, Section, and Mile.*—$59\frac{3}{4}$ mile, North-West Line.—*Date on which the Accident occurred.*—1st March 1872. *Nature of the Accident.*—The 5-30 A. M. train from Tiruputty to Madras this day ran over a man who was lying alongside the line, but who, when the train was approaching him (about 25 yards south of the station), got up and laid his neck across the rail with his body between the rails. The engine and five waggons passed over him, cutting off the head. *Nature of assistance afforded.*—As death was instantaneous no assistance could be afforded. *Occupation of the deceased.*—Not known; age about 20 years. *Gratuity proposed to be given or not.*—No. *Reported to the Police authorities.*—An investigation was to be made by the Sub-Magistrate, the result of which will be reported to Government as soon as known. *Remarks.*—The Driver is quite sure the man committed suicide. Deceased's name will be reported hereafter if ascertained.

PERAMBORE WORKS,
1st March 1872.

(Signed) W. B. WRIGHT,
Locomotive Superintendent.

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 3rd April 1872, No. 195.

IN reply to your letter No. 209, of the 26th ultimo, I have the honour to inform you that I learnt from the Chief Engineer that the deceased was a young man, apparently 20 years of age, and a stranger to the place. He had concealed himself among some bushes that grew on the bank a chain off the south points of Naggery station, and came out suddenly and threw himself under the engine. The Moonsiff of Natham village had the body buried.

2. Every endeavour has been made to ascertain the name of the deceased, but we have been unable to do so.

SUBMITTED for the information of Government.

(Signed) J. H. M. SHAW-STEWART, Lieut.-Colonel, R.E.,
Consulting Engineer for Railways.

No. 323. ORDER THEREON, 22nd April 1872, No. 1,033.

RAILWAY, No. 49.

ORDERED to be recorded.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 324. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 22nd March 1872, No. 144 :—

WITH reference to G. O., No. 3,191 of the 18th December 1871, I have the honour to submit letters* from the Railway Agents, proposing a special rate for the conveyance of materials on construction account.

* Madras Railway, No. 125, dated 23rd February 1872, No. 165, dated 13th March 1872, with one enclosure.
Carnatic Railway, No. 138, dated 31st July 1871, No. 339, dated 12th February 1872.
Great Southern of India Railway, No. 4,316, dated 26th December 1871.

2. The Agent of the Madras Railway, in his letter of the 23rd February, considers that, owing to the miscellaneous character of the material, varying from heavy iron rails to scientific instruments, a rate must be fixed arbitrarily, and recommends the rate of 8 pies per ton per mile, which is at present the lowest ordinary rate for goods.

In reply to the above, I sent to the Agent the calculations that I had made from the Traffic Analysis, showing that the rate arrived at was nearly 5½ pies per ton per mile. The Traffic Manager observes that the Traffic Analysis is no true guide as to the cost of a particular item of traffic, because the charges must be arbitrarily distributed where there are mixed trains of passengers and goods. But the Traffic Manager admits, as quoted in the Agent's letter of 23rd February, that in obtaining the average cost of carrying one ton gross per mile, and that of carrying one ton net, the real cost of hauling one ton net of goods per mile would be much less than the cost of hauling one ton net of passengers ; hence, from such data as are obtainable, it appears to me that a rate of 5½ pies per ton per mile fully represents the actual cost of conveyance, with a small margin for contingencies.

The Traffic Manager says that if the Government consider this rate to be sufficient, he presumes that the minimum charge for a waggon of material will be that for 6¼ tons. This, in other words, is a proposal for a premium to be given for running half-loaded waggons, and would entirely defeat the object of having one uniform rate.

3. The Traffic Manager quotes $6\frac{1}{4}$ tons as that taken by me to be the average load of a railway material waggon; but as an error was made in giving $6\frac{1}{4}$ instead of $6\frac{3}{4}$ tons, (although the result is very slightly affected,) I will submit my calculations (as corrected) in detail, in order that the Government may take into consideration the process by which the rate has been arrived at, as based on the figures given in the Revenue Analysis.

The quantity of scientific instruments now conveyed in the highest or 5th class can be but very small in comparison with the mass of permanent-way materials, and may be left out of consideration, or treated as provided for under contingencies.

It is doubtless difficult, as the Traffic Manager observes, to ascertain the actual cost of carrying any particular item of traffic, but a tolerably accurate approximation can be obtained from the half-yearly Traffic Analysis prepared for the Government of India.

In calculating below the probable cost of hauling heavy material, the cost of hauling an average goods vehicle and load is taken as the basis from the analysis.

It is assumed that waggons will be run with a full load of 9 tons; and as materials for construction are sent from the coast, while the preponderance of ordinary goods traffic is towards the coast, allowing for empties, the average load may be taken at three-fourths of the full load, or $6\frac{3}{4}$ tons.

A high-sided open goods waggon weighs on an average 5·325 tons, and the average weight of waggon and load of railway material together will be 12·075 tons. Now taking the working expenses in detail, the cost in the Maintenance and Locomotive Departments of hauling an average ordinary traffic goods waggon and load must be increased for a material goods waggon and load in the proportion in which 12·075 tons exceeds the weight of the former.

The carriage and waggon expenses may be increased by half that proportion, while the expenses in the other departments need not be altered.

In the half-year ended December 1870, the average weight of waggon and load is 8·739 tons, and the multiple for maintenance and locomotive charges becomes $\frac{12\cdot075}{8\cdot739} = 1\cdot381$; also that for carriage and waggon expenses is $\frac{1\cdot381+1}{2} = 1\cdot190$.

Details.	Cost per average goods waggon.	Multiply by—	Resulting cost per material waggon.
Maintenance ...	8·07	1·381	11·144
Locomotive ...	10·42	1·381	14·390
Carriage and Waggon ...	1·48	1·190	1·761
Traffic ...	4·25	1	4·250
General ...	1·24	1	1·240
Special and Miscellaneous ...	1·86	1	1·860
Total...	...	...	34·645

Hence the actual cost of hauling a material waggon in that half-year would be 34·645 pies.

In the half-year ending June 1871, the average weight of waggon and ordinary load was 8·634 tons, and as above $\frac{12\cdot075}{8\cdot634} = 1\cdot398$, also $\frac{1\cdot398+1}{2} = 1\cdot199$.

Details.	Cost per average goods waggon.	Multiply by—	Resulting cost per material waggon.
Maintenance	8·451	1·398	11·814
Locomotive	9·716	1·398	13·582
Carriage and Waggon	1·582	1·199	1·896
Traffic	4·018	1	4·018
General	1·300	1	1·300
Special and Miscellaneous	0·911	1	0·911
Total...	...	...	33·521

The actual cost of hauling a material waggon in this half-year will thus be 33·521 pies.

The average of the two half-years then is 34·083 pies, or adding 5 per cent. for contingencies 35·787.

Divide this by the average load in tons, 6·75 tons, and the result is 5·30 pies, the rate per ton per mile.

4. The Agent of the Great Southern of India Railway proposes a rate of 9½ pies per ton per mile on the grounds that the cost of carrying a ton in the half-year ending the 30th June 1871 was 9 pies. This is correct, inasmuch as the average load of vehicles in that half-year was 2·27 tons, the average weight of the vehicles being 5·68 tons, and the cost 9·01 pies per ton per mile. But in the previous half-year ending 31st December 1870 average loads of only 1·25 tons of goods were carried on vehicles of an average weight of 5·85 tons at a cost of 16·20 pies per ton per mile.

Thus it is evident that the recorded cost of carriage of goods in one half-year with waggons conveying on an average a very light load, cannot be taken as determining the cost at which materials ought to be conveyed over the line.

5. Railway material will be carried almost entirely up the line from the coast, and the tendency of the present goods traffic is principally down towards the coast. This is shown by the returns of vehicle mileage for the two half-years ending 31st December 1870 and 30th June 1871, namely:—

—	First half of 1871.	Second half of 1870.
Loaded—down	233·525	194·097
Open-sided and high-sided goods trucks—up	34·784	34·293
Empty—down	19·493	15·360
Do.,—up	227·141	181·524

The heavy railway material will be carried chiefly in the high-sided and the open-sided goods waggons; the weight of the former is 5 tons 6 cwt., and that of

the latter 4 tons 19 cwt; the average weight may then be taken as 5·2 tons, and the full load as 8 tons; also, making allowance for empty return waggons, it is assumed that the average load of all material waggons will be three-quarters of the full load, or 6 tons; hence the average weight of waggon and load of railway material together will be 11·20 tons.

Now the distributed cost of hauling a goods vehicle and load, 1 mile, was for the—

—	Half-year ended.		
	31st Dec. 1870.	30th June 1871.	Average.
	Pies.	Pies.	Pies.
Maintenance	5·30	4·16	4·73
Locomotive	7·82	8·19	8·00
Carriage and Waggon	1·19	1·55	1·37
Traffic	3·18	3·20	3·19
General	2·21	2·53	2·37
Special and Miscellaneous	·50	·79	·65
Total...	20·20	20·42	20·31
And the weight of vehicle	5·85	5·68	5·76
Do. of load	1·25	2·27	1·76
Total of vehicle and load...	7·10	7·95	7·52

In order to obtain from the known cost of hauling a goods waggon and its load the probable cost of hauling a truck load of railway material, it is assumed that the maintenance and locomotive charges will be increased in proportion to the increased weight of waggon and load; that of the carriage and waggon expenses one-half only will be increased in the same proportion, and that the other charges will not increase. The following then becomes the probable distributed cost:—

		Pies.
Maintenance	$4{\cdot}73 \times \frac{11{\cdot}20}{7{\cdot}52} =$	7·05
Locomotive	$8{\cdot}00 \times \frac{11{\cdot}20}{7{\cdot}52} =$	11·91
Carriage and Waggon ...	$0{\cdot}68 + 0{\cdot}69 \times \frac{11{\cdot}20}{7{\cdot}52} =$	1·71
Traffic	$3{\cdot}19 \times 1 =$	3·19
General	$2{\cdot}37 \times 1 =$	2·37
Special and Miscellaneous	$0{\cdot}65 \times 1 =$	0·65
		26·88
	Add 5 per cent for contingencies...	1·34
	Total...	28·22

Thus the cost of conveying 6 tons per mile being 28·22 pies, the cost for 1 ton will be 4·70 pies, or say 5 pies.

6. The Agent of the Great Southern of India Railway likewise proposes a rate of 27½ annas per mile run for special material trains and 27½ annas = 330 pies = 5 pies × 66.

There would thus appear to be no objection to this rate, provided it be charged only when not less than 66 tons are conveyed in the train.

7. The Agent of the Carnatic Railway suggests that an arbitrary round rate of Rupee 1 per ton be charged for railway stores and materials carried from Arconum to Conjeveram on construction account, the length being $18\frac{3}{4}$ miles, and the rate proposed is therefore about $10\frac{1}{4}$ pies per ton per mile.

The circumstances of this small line, however, are different from those of the other railways; no heavy material is conveyed by it, but only small miscellaneous consignments to the Engineers on the survey.

I think therefore the above rate may be adopted for the present, leaving the rate for material in general for the construction of the line southwards to be determined hereafter.

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 23rd February 1872, No. 125.

In accordance with the request contained in your endorsement, No. 793, dated the 21st of December 1871, I have the honour to inform you that it is proposed to introduce on this Railway, in compliance with the orders of the Government of India, a special rate of 8 pies per ton per mile for the carriage of the Company's materials to be used on construction account, such rate to have effect, if approved by Government, from the 1st of January 1872.

2. The Traffic Manager points out that it is very difficult to say what the actual cost of carrying any particular item of traffic on this Railway is, as all trains are 'mixed,' composed of passenger and goods vehicles. Mr. Church observes—

"The average cost of carrying one ton *gross* per mile for the half-year ending 30th June 1871 was 2·513 pies, exclusive of superintendence, and the cost of carrying one ton *net* was 9·064 pies per mile; but these figures do not facilitate a proper solution of the question inasmuch as the full load of a passenger carriage is only 3 tons, while that of a waggon is from $6\frac{1}{2}$ to 9 tons, and under ordinary circumstances, an engine would haul as many waggons fully loaded as it would haul carriages fully loaded, and in this way the cost of hauling one ton net of *goods* per mile would be much less than the cost of hauling one ton net of *passengers*."

3. The charge to be made for the conveyance of materials used on construction must therefore be arbitrarily fixed, and looking at the miscellaneous character of the traffic, ranging from iron rails in the first or lowest class to scientific instruments in the fifth or highest class, it has been considered that the wishes of the Government would be best met by the intermediate rate of 8 pies per ton per mile mentioned above.

From the Agent and Manager of the Madras Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 13th March 1872, No. 165.

With reference to your letter No. 148, of the 14th instant, I have the honour to enclose you the copy of a letter from the Traffic Manager, No. C/125-100, of the 6th idem, which I request you will be so good as to submit to the Government with my letter No. 125 of the 23rd ultimo, and your observations thereon.

From the Traffic Manager, to the Agent and Manager of the Madras Railway Company, dated Madras, 6th March 1872, No. C/125-100.

Rates for conveyance of Railway materials. Consulting Engineer's letter, No. 148, *dated 4th March.*

However useful the Traffic Analysis, prepared in the Consulting Engineer's Office, may be for purposes of comparison with the working of other lines of Railway, I am still of opinion that it is no true guide in determining the cost of carrying of any particular item of traffic, simply because many of the charges must of necessity be arbitrarily distributed, where, as in the case of the Madras Railway, the traffic is conveyed by mixed trains of passengers and goods.

2. Should the Government, however, consider the rate proposed by the Consulting Engineer sufficient to cover the cost of carriage with only a small margin for contingencies, I presume that the minimum charge for a waggon of material will be that for 6¼ tons.

From the Agent and Manager of the Carnatic Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 31st July 1871, No. 138.

WITH reference to the circular letter of the India Office, dated 24th June, wherein the Secretary of State requests my Board to instruct me to place myself in communication with the Local Government for the purpose of arranging the rates for the conveyance of our own railway materials, such rates being only intended to cover the cost of conveyance, with a small margin for contingencies, but without leaving a profit upon the transaction.

2. I have the honour to suggest that, as the cost of working the goods traffic on this railway cannot be correctly arrived at, inasmuch as it is worked in mixed trains and without separate staff, that an arbitrary round rate of Rupees 1 per ton should be charged for all our railway stores and materials carried from Arconum to Conjeveram on construction account. A rate of this amount for goods of a miscellaneous character carried in small quantities cannot leave a margin of large profit to the credit of net revenue.

From the Agent and Manager of the Carnatic Railway Company, to the Acting Consulting Engineer for Railways, dated Madras, 12th February 1872, No. 339.

WITH reference to your letter No. 30, dated 8th instant, I have the honour to state that considering that the stores which have been or are likely to be carried on the open portion of this line consist of small parcels weighing a few pounds only, a less rate per ton than one rupee would reduce the charges for these stores to such small fractions upon each consignment that I am of opinion it would be better, as a matter of convenience in account, to carry them free than to charge a less rate per ton than the one I have suggested.

From the Agent of the Great Southern of India Railway, to the Acting Consulting Engineer for Railways, dated Negapatam, 26th December 1871, No. 4,316.

IN reply to your memorandum No. 339, of the 21st instant, I have to suggest, for the consideration of Government, the following rates for the conveyance of railway material intended to be used for construction purposes :—

For special material train service 27½ annas per mile run.

For small consignments conveyed by ordinary train, 9½ pies per ton per mile. The first rate is thus arrived at—

Actual cost of working during the half-year ending 30th June last, Annas	26·13 per train mile.
Add for contingencies	1·37
	27·50

The cost of carrying units of traffic has not been prepared in my office, but I believe that your calculations for last half-year show the cost of carrying a ton of goods to have been 9 pies per mile. To this figure I have added about 5 per cent. for contingencies in arriving at the rate of 9½ pies per ton per mile for small consignments of material conveyed by ordinary trains.

No. 325. ORDER THEREON, 22nd April 1872, No. 1,034.

RAILWAY, No. 50.

G. O., No. 3,191, dated 18th December 1871.

IT having been ruled that the rates to be charged by Guaranteed Railway Companies for the conveyance of their own material for construction purposes

shall be so fixed as to cover the actual cost of carriage with a small margin for contingencies, but leaving no profit, the Consulting Engineer was directed to submit for approval proposals for each Railway in the Madras Presidency with the data on which the proposed rates are based.

2. Major Prendergast now complies with this requisition, and, taking as the basis of calculation the cost of hauling an average goods vehicle and load as exhibited in the Traffic Analysis prepared for the Government of India, and assuming that the average load of all material waggons will be three-quarters of the full load, he obtains as the cost per ton per mile of hauling a truck load of railway material the following results :—

On the Madras Railway $5\frac{1}{2}$ pies,
Great Southern of India Railway 5 pies

3. The circumstances of the Carnatic Railway are exceptional, and as no heavy material is at present carried it is proposed to charge 1 Rupee per ton for the conveyance of stores, etc., from Arconum to Conjeveram on construction account, or a rate of $10\frac{1}{4}$ per ton per mile.

4. The Government sanction these rates as well as a charge of $27\frac{1}{2}$ annas per mile run for special material trains on the Great Southern of India Railway when not less than 66 tons are carried, and, subject to the confirmation of the Government of India, they may be considered as coming into operation from the 1st January 1872.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 326. (Docket No. 1,035, dated 22nd April 1872.)

Copy of the above forwarded for the confirmation of the Government of India with reference to their Resolution, No. 717-A.R., dated 28th November 1871.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 329. Read the following letter from the Under Secretary to the Government of India, Public Works Department (Railway), to the Secretary to the Government of Madras, Public Works Department (Railway), dated Fort William, 2nd April 1872, No. 490—G.R. :—

In acknowledging the receipt of your letter No. 745 of the 15th March 1872, requesting to be furnished with the latest approved plan of an invalid carriage for the transport of sick soldiers by rail, in view to the construction of two such vehicles for the Madras Railway, I am directed to forward copy of a plan of invalid

carriage at present in use on the East Indian Railway, the design of which has been approved for adoption on the Bengal and Punjab lines.

No. 330. ORDER THEREON, 22nd April 1872, No. 1,037.

RAILWAY, No. 51.

COMMUNICATED to the Consulting Engineer for Railways in continuation of G. O., No. 744, dated 15th March 1872.

(Signed) G. W. WALKER, Colonel, R.E.,

Officiating Secretary to Government.

No. 339. Read the following letter from the Under Secretary to the Government of India, Public Works Department, (Railway,) to the Secretary to the Government of Madras, Public Works Department, (Railway,) dated Fort William, 9th April 1872, No. 518-G. R:—

I AM directed to acknowledge the receipt of your letter No. 809 of the 21st March 1872, forwarding for sanction an estimate, amounting to Rupees 12,87,281, for renewing, with iron sleepers, 101 miles of the Madras Railway between Muddikerry and Bajpore.

2. The amount of the present estimate for this improvement is so large that, before according sanction to the same, the Government of India desire some proof that the substitution of iron for wood sleepers on the 33 miles of the South-West Line between Avanashy and Muddikerry, sanctioned in Public Works Department, No. 1,759-R., of the 8th November 1870, has occasioned a considerable reduction in the cost of maintenance.

3. I am accordingly to request that the Government of India may be furnished with a report of the comparative cost of maintenance of that portion of the line both before and after the change, together with details of the estimate for the substitution of an iron for a wooden road.

No. 340. ORDER THEREON, 23rd April 1872, No. 1,042.

RAILWAY, No. 52.

COMMUNICATED to the Consulting Engineer for Railways, with reference to G. O., No. 808, dated 21st March 1872.

2. Lieutenant-Colonel Shaw-Stewart will furnish the report and details of the estimate for the substitution of an iron for a wooden sleeper road referred to in paragraph 3.

(Signed) G. W. WALKER, Colonel, R.E.,

Officiating Secretary to Government.

No. 341. Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 12th April 1872, No. 178 :—

From the Agent of the Great Southern of India Railway, to the Acting Consulting Engineer for Railways, dated Negapatam, 5th April 1872, No. 4,448.

IN reply to your letter No. 17 of the 17th January last, I attach hereto a statement showing the unexpended balance on the 31st December 1871 of works chargeable to the Capital Account.

2. Opposite each item I have stated whether the work has been finished, or is under construction, or can be closed.

GREAT SOUTHERN OF INDIA RAILWAY.

Statement showing the unexpended balance on the 31st December 1871 of estimates chargeable to the Capital Account and sanctioned prior to that date.

Nature of Work.	Balance on 31st Dec. 1871. RS.	A.	P.	Date finished.
Negapatam—				
Boiler-shop	1,814	8	0	October 1871.
Boundary-wall	4,624	7	11	December ,,
Additional accommodation, Carriage and Waggon shops.	16,651	10	11	Under construction.
Station Masters' bungalow	3,000	0	0	Can be closed.
Furnace shop	......			February 1871.
Additional sidings	886	1	7	March ,,
Water pipes and fire plugs	362	10	0	,, ,,
2-16 feet turn tables	1,993	15	9	,, ,,
Office smith-shop	632	14	3	,, ,,
Do. tool-shop	606	6	5	,, ,,
Kulikerry—				
Additional sidings	500	0	0	Can be closed.
Needamungalum—				
Station-house	8,000	0	0	Can be closed.
Tanjore—				
Water pipes	100	0	0	Can be closed.
Trichinopoly—				
Additional sidings	2,712	2	8	March 1871.
Water pipes and fire plugs	507	9	10	Under construction.
Kulithalay—				
Watering arrangement	5,000	0	0	April 1869.
Lallapettah—				
Fencing	1,000	0	0	,, ,,
Cullalay—				
Well	1,000	0	0	January ,,
Caroor—				
Roofings	2,000	0	0	,, ,,
Poogalore—				
Well	17	0	2	March 1871.

Statement showing the unexpended balance on the 31st December 1871, *etc.*—(Concluded.)

Nature of Work.	Balance on 31st Dec. 1871. RS. A. P.	Date finished.
Passoor—		
Watering arrangement	930 9 5	February 1871.
Miscellaneous—		
Additional Telegraph wire	1,069 6 11	,, ,,
Boundary wall, eastern section	......	November ,,
Rolling Stock—		
Erecting Locomotive stock	......	Can be closed.
Carriage and Waggon do.	1,413 10 5	Under construction.
Do. do. do.	82,243 5 9	Under construction.
Altering axle-boxes of do.	498 13 10	Under construction.
Do. doors of covered goods open trucks ...	133 4 11	Under construction.
Plant—		
Locomotive	1,483 3 5	Under construction.
Cargo boat	1,312 11 0	Under construction.

NEGAPATAM,
28*th February* 1872.

(Signed) J. SMITH,
Chief Auditor.

(Signed) W. S. BETTS,
Agent.

SUBMITTED to Government, with reference to G. O., No. 96, dated 12th January 1872.

2. Of the works given in the list submitted with this Office endorsement, No. 430, dated 2nd October 1871, the following unexpended balances of estimates remained chargeable to the Capital Account of the Great Southern of India Railway on the 31st December 1871 :—

G. O., No. 2,666, dated 20th October 1871.

	RS.	A.	P.
Negapatam—			
Additional accommodation, Carriage and Waggon shops	16,652	0	0
Trichinopoly—			
Water pipes and fire plugs	508	0	0
Rolling stock—			
Carriage and Waggon stock	1,414	0	0
Do. do. do.	82,243	0	0
Altering axle-boxes of do.	499	0	0
Do. doors of covered goods open trucks	133	0	0

Plant—

	RS.	A.	P.
Locomotive	1,483	0	0
Cargo-boat	1,313	0	0

(Signed) J. H. M. SHAW-STEWART, Lieut.-Colonel, R.E.,
Consulting Engineer for Railways.

No. 342. ORDER THEREON, 23rd April 1872, No. 1,043.

RAILWAY, No. 53.

ORDERED that these lists be forwarded to the Government of India, with reference to their letter No. 742-A. R., dated 5th December 1871.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 343. (DOCKET No. 1,044, dated 23rd April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 348. Read the following letter from the Under Secretary to the Government of India, Public Works Department, (Railway,) to the Secretary to the Government of Madras, Public Works Department, (Railway,) dated Fort William, 8th April 1872, No. 516 G. R :—

I AM directed to acknowledge the receipt of your docket No. 863 of the 27th March last, and in reply to convey the sanction of the Government of India to indent No. 73 on the Board of Directors of the Madras Railway Company, amounting to Rupees 893-12-0, for frosted and plain window glass required for the new Central Station under construction at Madras.

Rupees eight hundred and ninety-three and annas twelve.

2. This sanction has been entered in the Register of this Office as No. 1 M. R. of 1872-73.

No. 349. ORDER THEREON, 23rd April 1872, No. 1,047.

RAILWAY, No. 54.

COMMUNICATED to the Consulting Engineer for Railways, with reference to G. O., No. 862, dated 27th March 1872.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 352. Read the following letter from the Under Secretary to the Government of India, Public Works Department, (Railway,) to the Secretary to the Government of Madras, Public Works Department, (Railway,) dated Fort William, 9th April 1872, No. 522 G. R :—

I AM directed to acknowledge the receipt of your letter No. 802 of the 21st March 1872, re-submitting in a revised form the estimate for alterations and additions to the Bellary Station on the Madras Railway, with reference to the allocation between Capital and Revenue of the charges included in it.

2. In reply I am to observe that the traffic at Bellary Station is not known to be increasing, and though it is probable that the arrangement of this terminus must be modified if any extensions are made westwards from Bellary, there seems to be no present necessity for the additional sidings asked for. Accordingly, in passing orders on this estimate as submitted in the first instance, the Government of India in Public Works Department No. 2,553—R. of the 14th December 1871, sanctioned only what was considered to be absolutely wanted.

No. 353. ORDER THEREON, 23rd April 1872, No. 1,049.

RAILWAY, No. 55.

COMMUNICATED to the Consulting Engineer for Railways, with reference to G. O., No. 801, dated 21st March 1872.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 359. Read the following Proceedings of the Government of India, Public Works Department, (Account—Railway,) dated Fort William, 6th April 1872, No. 499 A-R. :—

Madras Guaranteed Railway Budget-Estimate, 1872-73.

Read—

Letter from Secretary to Government of Madras No. 166, dated 19th January 1872.

STATE EXPENDITURE.

RESOLUTION.—The estimate for State expenditure in 1872-73 in connection with the Guaranteed Railways in Madras is set down as Rupees 3,40,100, divided as under—

	RS.
Establishment	80,400
Purchase of land	2,59,700
Total ...	3,40,100

The grant for Establishment is increased to Rupees 83,300 on account of the new system of audit, and the total grant for the year under this head will stand at Rupees 3,43,000 against a total Budget grant for 1871-72 of Rupees 2,45,300. But of this latter sum the Controller of Public Works Accounts, Madras, has reported that only Rupees 96,000 is likely to be spent. Explanation has been called for as to the cause of the probable short outlay, and this should be furnished as early as possible.

ADVANCES ON CAPITAL ACCOUNT.

Regular-Estimate, 1871-72.

2. For the Madras Railway the estimate submitted is, with reference to the actuals up to the end of February, and the approximate figures for March, altered as under:—

	RS.
Gross advances	26,60,000
Refunds	15,99,000
Net Advances ...	10,61,000

The adjustment of Rupees 83,500 for expenditure on the Cheyaur Bridge, included under Capital in the Regular-Estimate for 1871-72, will depend upon the orders that may be issued hereafter on the subject.

3. The last revised Regular-Estimate sent forward by the Consulting Engineer for the Great Southern of India Railway based on the actuals to date shows the following results as compared with the original Regular-Estimate:—

	Original Regular-Estimate.	Revised Regular-Estimate.
	RS.	RS.
Gross Advances	5,58,171	2,98,000
Refunds	5,000	1,93,000
Net Advances ...	5,53,171	1,05,000

The revised estimate may be accepted for the sums shown above. The wide difference between it and the original Regular-Estimate is explained as being due to the anticipation of a larger expenditure not having been realized, but this explanation does not apply to the case of refunds, the difference under which head has not been accounted for.

4. For the Carnatic Railway the Regular-Estimate is modified as follows in accordance with information recently received from the Consulting Engineer :—

—	Gross Advances.	Refunds.	Net Advances.
	RS. 95,000	RS. 26,000	RS. 69,000
Against an original Regular-Estimate of	2,41,573	....	2,41,573

Thus the original Regular-Estimate was totally unreliable, while the grant sanctioned for the year, Rupees 9,03,000, was far wide of the mark.

Budget-Estimate, 1872-73.

5. The estimate of gross advances for the Madras Railway, as submitted by the Agent, amounted to Rupees 35,90,252, which has been reduced by the Consulting Engineer to Rupees 28,40,252. But it is considered necessary to reduce the estimate still further as indicated in the following remarks :—

I.—No expenditure should be incurred on Item 3, Schedule A, (Section of North-West Line open for less than two years), until a Schedule of the works concerned has been submitted by the Consulting Engineer to the Government of Madras for approval, and a copy of the Schedule forwarded to the Government of India for information. The various works comprising the project ought to have been detailed in the Schedule with the amounts of the estimates for each, instead of being shown as one item only.

II.—Of the amount provided for unsanctioned works, the sum shown in the margin is disallowed, as no additional engines are considered necessary in the present state of traffic, and even if they should be required to replace worn-out stock, the cost will, of course, be defrayed from Revenue. It is not understood what the extra requirements of the two last named departments can be.

	RS.
Locomotive Department	11,000
Carriage and Waggon Department ...	7,249
Traffic Department	10,000
	28,249

III.—The estimated outlay for unsanctioned works in the Engineer Department was reduced by the Consulting Engineer from Rupees 7,90,304 to Rupees 5,90,304; even this is considered excessive, and an amount of Rupees 5,00,000 only is passed on this account: this sum will be subject to further modification on issue of final orders in regard to the Cheyaur Bridge. Pending the issue of orders regarding the cost of this bridge, all outlay thereon must be met from Revenue.

IV.—The estimate for Indian expenditure on stores is also considered excessive, and is reduced from Rupees 5,95,202 to Rupees 5,00,000.

V.—These several reductions bring down the estimate for gross advances to Rupees 26,26,000. *

		RS.
* Consulting Engineer's estimate		28,40,252
Reductions—		
Unsanctioned works :—		
Engineer's Department	90,304	
Locomotive do.	11,000	
Carriage and Waggon Department	7,240	
Traffic Department	10,000	
	1,18,544	
Stores	95,202	
		2,13,746
Net advances in even numbers, say...		26,26,000

6. The estimate of refunds is passed as submitted at Rupees 15,00,000, and the net advances will thus be Rupees 11,26,000, namely:—

	RS.
Gross advances	26,26,000
Refunds	15,00,000
Net Advances ...	11,26,000

7. The estimates of advances and refunds for the Great Southern of India and the Carnatic Railways may, after increasing the estimate of refunds of the Great Southern of India Railway from Rupees 5,000 to Rupees 1,90,000, stand as follows :—

—	Gross Advances.	Refunds.	Net Advances.
	RS.	RS.	RS.
Great Southern of India Railway	17,50,000	1,90,000	15,60,000
Carnatic Railway	7,55,000	......	7,55,000

8. It may be noted that the estimate of refunds on account of the Great Southern of India Railway will have to be considerably increased if any large sales of permanent-way materials are made to the Nizam's State Railway.

Revenue Account.

Madras Railway.

9. The Railway Authorities have estimated for a gross receipt in 1872-73 of Rupees 54,00,000, against a Regular-Estimate of Rupees 61,00,000 for 1871-72, and an actual outturn of Rupees 52,42,064 in 1870-71.

10. On the other hand the estimate for gross expenditure of 1872-73 is set down at Rupees 38,43,019, against Rupees 34,06,948 in 1871-72, and Rupees 28,24,142 in 1870-71.

The Consulting Engineer has altered the estimates for 1872-73 to the following sums :—

	RS.
Gross earnings	60,00,000
Working expenses	35,00,000
Net Revenue ...	25,00,000

11. But the actuals to date as based on telegraphic advices justify the Regular-Estimate for 1871-72 being altered to the following sums :—

	RS.
Gross receipts	61,35,000
Working advances	33,54,000
Net Receipts ..	27,81,000

12. The increase in the Regular-Estimate for 1871-72 justifies an increase in the Budget-Estimate for 1872-73, which will now stand as follows :—

	RS.
Gross receipts	65,00,000
Working advances	36,00,000
Net Receipts ...	29,00,000

13. It is observed from the details of the estimate now submitted that the cost of the establishment of the Madras Railway is proposed to be very considerably increased. Thus some of the monthly salaries attached to the different offices are proposed to be altered as follows :—

	1871-72.	1872-73.
	RS.	RS.
Assistant Agent	545	773
Chief Accountant	545	725
Consulting Physician	210	350
Company's Physician	50	125
Cashier	590	773
Assistants to Cashier, average	217	250
Locomotive and Carriage Superintendent, including fixed allowance	1,742	2,170
Assistant do. do.	682	820
Do. do. do.	410	500
Accountant, Locomotive Department	350	420
Traffic Manager	1,364	1,642
Deputy do.	591	708

14. This list falls far short of showing all the proposed increases to salaries. Almost all the Peons and office servants are to have increased pay; and the strength of the offices is to be largely increased, although the Railway Company anticipate a decreased gross earning. Thus the Traffic Manager's Office Establishment, which in 1870-71 cost actually Rupees 23,456, is now estimated at Rupees 31,000. Contingencies were Rupees 4,378, and are now set down at Rupees 14,000. Station Staff cost Rupees 1,95,459, but is now entered at Rupees 2,75,400.

15. This tendency to increase pervades all ranks and all departments of the Railway, and the Government of India has therefore considered it necessary to direct that the salary of no office, high or low, shall be considered to be higher than what it was on the 1st January 1871, without the special sanction of the Governor-General in Council, and that the numbers of the several ranks in 1871-72 shall be considered to be the present fixed strength in each department, except the Engineering, which is to be reduced as proposed. No increase on those numbers is to be sanctioned until the traffic, or work to be performed, shall have actually increased to such an extent as to render some additional establishment necessary; and even in such cases the sanction of the Consulting Engineer to the proposed increase shall be held to be essential before any new appointments are made.

Great Southern of India Railway.

16. The Regular-Estimate of 1871-72 may, with reference to the letter from the Consulting Engineer, Madras, No. 169, dated 20th February 1872, and later telegrams be modified as follows :—

	Regular-Estimate.	
	As submitted.	As altered.
	RS.	RS.
Gross earnings ...	7,11,000	7,79,000
Working expenses ...	4,43,130	4,57,000
Net Revenue ...	2,67,870	3,22,000

17. For 1872-73 the gross earnings are estimated at Rupees 8,66,800, and the working expenses at Rupees 5,74,700. It is considered that these amounts may be modified as under—

	RS.
Gross earnings ...	8,50,000
Working expenses ...	5,00,000
Net Revenue ...	3,50,000

18. As in the Madras Railway, the estimate for 1872-73 shows that it is proposed to add very considerably to the cost of the establishment by increasing the salaries of many of the appointments, thus—

	1871-72. Per mensem.	1872-73. Per mensem.
	RS.	RS.
Consulting Physician ...	100	150
Assistant Traffic Manager ...	500	600
Resident Engineer, including allowance ...	868	1,075
Locomotive and Carriage Superintendent ...	818	1,000
	Per annum.	
Allowance of ditto. ...	800	1,230
Locomotive Department—		
Chief Clerk ...	165	200
17 Clerks in 1871-72 / 20 ,, in 1872-73 ...	452	600
21 Fitters ...	713	1,167
7 Drivers ...	1,429	1,964
4 Firemen ...	387	480
11 Other Firemen ...	468	600

19. In regard to these proposed increases, the orders now passed on the Madras Railway Establishment should be held to apply to the establishment employed on the Great Southern of India Railway, excluding "Engineering,"* which department will require development for the increase of constructive works.

* With the exception of the Resident Engineer, whose pay should not be increased without the special sanction of the Government of India.

Carnatic Railway.

20. The Regular-Estimate for 1871-72, and the Budget-Estimate of 1872-73, may be modified as follows :—

—	Regular-Estimate, 1871-72. Altered From	To	Budget-Estimate, 1872-73. Altered From	To
	RS.	RS.	RS.	RS.
Gross earnings	34,500	35,000	41,000	36,000
Working expenses	24,450	32,000	28,451	26,000
Net Revenue...	10,050	3,000	12,549	10,000

SUMMARY.

21. The following is an abstract of the Madras Railway Budget-Estimate for 1872-73 as modified by these orders, and as compared with the Regular and Budget Estimates of the current year :—

—	Budget-Estimate, 1872-73.	Regular-Estimate, 1871-72.	Budget-Estimate, 1871-72.
State Expenditure.	RS.	RS.	RS.
Establishment	83,300	96,000	73,700
Land	2,59,700		1,71,600
Total...	3,43,000		2,45,300
Advances on Construction Account.			
MADRAS RAILWAY ... Gross advances	26,26,000	26,60,000	23,54,439
Refunds	15,00,000	15,99,000	13,20,439
Net Advances...	11,26,000	10,61,000	10,34,000
GREAT SOUTHERN OF INDIA RAILWAY. Gross advances	17,50,000	2,98,000	20,70,300
Refunds	1,90,000	1,93,000	1,90,000
Net Advances...	15,60,000	1,05,000	18,80,300
CARNATIC RAILWAY... Gross advances	7,55,000	95,000	9,03,000
Refunds	...	26,000	2,59,000
Net Advances...	7,55,000	69,000	6,44,000
TOTAL ADVANCES ON CONSTRUCTION ACCOUNT. Gross advances	51,31,000	30,53,000	...
Refunds	16,90,000	18,18,000	...
Net Advances...	34,41,000	12,35,000	35,58,300

		Budget-Estimate, 1872-73.	Regular-Estimate, 1871-72.	Budget-Estimate, 1871-72.
	Revenue Account.	RS.	RS.	RS.
MADRAS RAILWAY ...	Gross revenue	65,00,000	61,35,000	61,00,000
	Working expenses	36,00,000	33,54,000	32,52,400
	Net Revenue...	29,00,000	27,81,000	28,47,660
GREAT SOUTHERN OF INDIA RAILWAY.	Gross revenue	8,50,000	7,79,000	8,25,000
	Working expenses	5,00,000	4,57,000	5,00,000
	Net Revenue...	3,50,000	3,22,000	3,25,000
CARNATIC RAILWAY ..	Gross revenue	36,000	35,000	42,000
	Working expenses	26,000	32,000	30,000
	Net Revenue...	10,000	3,000	12,000
TOTAL REVENUE ACCOUNT.	Gross revenue	73,86,000	69,49,000	69,67,000
	Working expenses	41,26,000	38,43,000	37,82,400
	Net Revenue...	32,60,000	31,06,000	31,84,600

ORDER.—Ordered that this Resolution be communicated to the Government of Madras for information and guidance, and to the Financial Department for information.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secretary to the Government of India.

No. 360. ORDER THEREON, 23rd April 1872, No. 1,053.

RAILWAY, No. 56.

COMMUNICATED to the Consulting Engineer for Railways, with reference to G. O., No. 165, dated 19th January 1872.

2. Lieutenant-Colonel Shaw-Stewart will report the cause of the probable short outlay on State expenditure, and of the difference in Refunds, noticed in paragraphs 1 and 3 respectively.

3. The revised Regular-Estimates for 1871-72 referred to in the foregoing Resolution are based on the actuals up to a later date than those on which the original estimates were framed, and were obtained without the intervention of this Government.

4. Special attention is directed to the reductions in paragraph 5 and to the instructions in paragraph 18.

12th April 1872, No. 962.

5. The Government of India have been separately addressed on the subject of paragraph 13.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 361. Read the following letter from the Acting Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 25th March 1872, No. 148 :—

Agent's letters No. 4,250, dated 1st November 1871; No. 4,319, dated 30th December 1871. Assistant Controller's letter No. 11, dated 2nd March 1872.

THE Government of India in their letter No. 181-A.R., dated 13th July 1869, communicated with G. O., No. 2,560, dated 4th August 1869, called for certain information as to the nature of the review of railway stores taken from time to time, and in course of the correspondence thereon the Agent of the Great Southern of India Railway reported that stock had been taken from time to time, but the book stock of stores had never yet been adjusted with the stock shown to be actually in hand; that the book stock itself was not correct, and that adjustment had first to be made before any reconciliation was possible. He also requested that a competent officer might be appointed who could, by taking stock, enable these adjustments to be made, and be afterwards employed on a continuous stock-taking of stores. An officer was appointed in April 1870, and the Agent now reports the result of his review of the stores accounts.

2. It appears that the items for dealing with which the sanction of Government is now requested may be conveniently grouped into two amounts.

1st.—Rupees 2,54,010-9-6 representing the difference between the debits in the "General Ledger" under heading "General Stores," and that shown in the books of the General Stores Department.

2nd.—Rupees 99,723-3-7 representing the difference between the book stock value of general stores, and the recent valuation of the useful stock.

3. The first of these amounts comprises the following items :—

		RS.	A.	P.
a.	Unconsumable stores prior to 1865	90,067	12	4
b.	Workshop manufacture	1,46,708	10	7
c.	Points and crossings	11,493	10	8
d.	Miscellaneous expenditure unaccounted for	5,740	7	11
		2,54,010	9	6

It is quite clear that items *a* and *b* represent expenditure the capitalization of which has been delayed but for which satisfactory vouchers are forthcoming.

Item *c* represents issues from stores for which no vouchers are forthcoming, and which no examination of the line can support, owing to the renewals that have been made from time to time. It is shown by the accounts that thirty-seven sets of points and crossings were issued, but that the stores accounts were credited with only one set; there can however, I think, be no reasonable doubt but that the line received the number mentioned.

Item *d*, a comparatively small sum, is reported to represent careless entries in the accounts, and should, the Agent thinks, be charged off to Capital and Revenue respectively in proportion to the issues on those two accounts.

4. The second of the two amounts to be dealt with comprises :—

		RS.	A.	P.
a.	Unserviceable fencing	12,603	10	9
b.	Do. sleepers	24,853	8	10
c.	Wastage on timber	57,404	1	5
d.	Miscellaneous unaccounted for	4,861	14	7
		99,723	3	7

Items *a* and *b* represent the total breakages since the commencement of the undertaking, and amount to 4 per cent. and $1\frac{3}{4}$ per cent respectively of the total issues, inclusive of breakages and loss in landing.

Item *c* represents the wastage on timber for which allowance undoubtedly ought to have been made at the time of issue, and which, it is found, amounts to 24 per cent. of the total quantity of timber credited in the books of the Company.

Item *d* it is quite impossible now to trace; it represents leakage, evaporation, deterioration, etc., for which allowance ought to have been made at the time.

5. I have the honour therefore to recommend that of the two amounts reported by the Agent, namely, Rupees 2,54,010-9-6 and Rupees 99,723-3-7, making in the aggregate Rupees 3,53,733-13-1, Rupees 2,74,233-10-6 be debited to Capital, and Rupees 79,500-2-7 to Capital and Revenue ratably, as follows, to Capital :—

	RS.	A.	P.
Unserviceable fencing	12,603	10	9
Do. sleepers	24,853	8	10
Unconsumable stores	90,067	12	4
Workshop manufactures	1,46,708	10	7
	2,74,233	10	6

and to Capital and Revenue ratably—

	RS.	A.	P.
Points and crossings	11,493	10	8
Wastage on timber	68,719	1	5
Miscellaneous unaccounted for	5,740	7	11
Do. do.	4,861	14	7
	90,815	2	7
Less surplus under head of "Wood and Coal" paid for by Revenue	11,315	0	0
	79,500	2	7

The shares to be debited to Capital and Revenue respectively being determined in the case of the "timber" and "unaccounted for expenditure" by the total issues under those heads, and in the case of the "points and crossings" by the result of an examination of the open line, all those in excess of the number actually found being treated as renewals and debited to Revenue accordingly. The aggregate debit to Revenue will be lessened by the amount found in excess under the heads of "Wood and Coal," it having been already paid for by Revenue.

From the Agent of the Great Southern of India Railway, to the Acting Consulting Engineer for Railways, dated Negapatam, 1st November 1871, No. 4,250.

The stock-taking list having been priced and completed, I am now in a position to send forward the result of my reconciliation between the books of the General Stores Department and

the account in the general ledger headed "General Stores." I also submit particulars of the differences between the actual stock and the book stock of articles in the General Stores Department.

2. Dealing first with the difference between the two sets of books, I have to report that after deducting items which have been dealt with during the current year, there remains a greater debit in the general ledger against the heading of "General Stores" than the sum shown in the books of the General Stores Department by Rupees 2,54,010-9-6.

3. Three items (which require to be credited to the General Stores Account) very nearly amount to the difference. They are—

	RS.	A.	P.
Unconsumable stores	90,067	12	4
Workshop manufactures	1,46,707	10	7
Points and crossings	11,493	10	8
Total...	2,48,269	1	7

4. The first item represents the value of unconsumable stores issued to the several departments of the Company up to date, when the system was altered, by charging the value of such issues direct to the final heading of account. It was at first ruled that the value of unconsumable stores, although issued to departments by the General Storekeeper, should not be credited to the General Stores Account until the articles were actually used up or worn out.

5. The second item is made up of differences in dealing with the value of workshop manufacture issued to the Engineering Department prior to June 1863. The workshop outturn for each half-year was taken to debit by the General Storekeeper, and he cleared his books by an issue of the articles manufactured for the several departments, retaining the value of those articles made for stock. Only a portion of the value of these issues has been credited to general stores in the general ledger.

6. *Points and crossings.*—In November 1862 the General Storekeeper issued to the Engineering Department thirty-seven sets of points and crossings, but credit has been given in the general ledger for one set only.

7. The balance (Rupees 5,741-7-11) represents several items which appear on both sides of the accounts, detailed explanation of all of which I am unable to give, as many of the transactions occurred prior to my taking up the Agency, and the officers who had charge of the accounts and of the Stores Departments are not now in the service to refer to.

8. These items are composed of such differences as the following :—

Excess deliveries of cargoes.
Short deliveries of cargoes.
Bills taken to debit by Storekeeper and not dealt with by Accountant.
Bills not taken to debit by Storekeeper and dealt with by Accountant.
Stores issued by Storekeeper not credited by Accountant.

9. *Freight and landing charges.*—With regard to the last heading I find that prior to 1862 expenditure on account of freight and landing charges was in the first instance spread over the stores imported; that afterwards this plan was altered and the expenditure was debited to a final head of account; in reversing the entries made in the first instance the differences under this head occurred. Another alteration was subsequently made, now freight and landing charges are spread over the stores imported.

I wish to state, for the information of Government, that the difference in debit now reported upon was caused by differing entries appearing in the two sets of books. I believe the sum in question does not represent the slightest loss of capital, but that it is expenditure the capitalization of which has been delayed; also that the accounting for this expenditure refers to a time when no complete audit existed. This latter point has previously been brought to the notice of Govern-

ment and commented upon. These accounts were not sent forward with those lately closed under the orders of Government, as it was necessary that a complete and reliable enumeration of the articles actually in store should first be taken in order that the stock might be valued.

The detailed figures giving the result now reported I do not send forward, for extending as they do from the half-year ending December 1858 they are voluminous and much time would be required to copy them ; but I trust the explanation herein furnished, and the particulars I verbally gave you when you were at this station, will enable you to solicit the sanction of Government to my relieving the general stores account of this debit of Rupees 2,54,010-9-6.

The other item which requires adjustment is that representing the difference between the book stock value of general stores, and the recent valuation of the useful stock. This valuation is Rupees 99,723-3-7 less than the total amount standing in the ledger.

Under three headings, *more* than the net deficiency is arrived at, but this is accounted for by other headings showing a surplus ; for instance, the surplus under coal and wood together amounts to Rupees 11,315, the per-centage allowed for wastage having exceeded the actual waste.

The three items I refer to are the following :—

	RS.	A.	P.
Fencing materials	12,603	10	9
Sleepers, iron-pot	24,853	8	10
Timber	68,719	1	5

The deficiency under the two first named is principally caused by broken material having been excluded from the valuation. Eventually money will be realized by the sale of this scrap iron, but until we are able to dispose of it I have thought it better to keep it out of the stores account. The breakages under the head of fencing material represent 4 per cent., and those of sleepers 1¾ per cent. of the total value received. These breakages include the quantity received in that state from the ships in which the material was conveyed from England, and also the quantity broken in landing. It is very difficult to prevent breakage when any "sea" is on.

Upon the third item no allowance was made to general stores for wastage prior to 1st January 1865. In my letter No. 3,587 of the 16th June 1870, I alluded to this. The actual quantity of timber put into the work was alone debited to the workshops. The deficiency of Rupees 68,719-1-5 represents about 24½ per cent. upon the value of timber credited up to the date in question. The allowance now made for wastage is 25 per cent. ; but, if I mistake not, the Madras Railway Company find it necessary to allow 30 per cent.

The other differences have been caused by issues having been posted to the credit of a wrong heading, by leakage, by evaporation, by deterioration, by the turn of the scale, etc. With the exception of fuel, and latterly of timber, no allowance has ever been made to cover these losses. I understand a certain per-centage is debited on the Madras Railway at stated intervals to departments drawing articles from general stores. Will you please solicit the orders of Government for the adjustment of this item of difference, Rupees 99,723-3-7.

From the Agent of the Great Southern of India Railway, to the Acting Consulting Engineer for Railways, dated Negapatam, 30th December 1871, No. 4,319.

I HAVE to state, in reply to your letter No. 387 of the 20th instant, that a portion of the stores included in the debits of Rupees 90,067-12-4 have been sold ; that others still remain in hand, and that a third portion was returned to the Stores Department after the articles were no longer required.

2. The total value of articles returned to the Stores Department is Rupees 1,56,763-1-8, but this includes stores which were not included under the heading of "Unconsumable stores," but which were charg ed off at time of issue to some other head of account, such as Tools and Plant,

Furniture and Fittings, etc. For this reason I am unable to trace how much of the item of Rupees 1,56,763-1-8 is creditable to the first-named debit; for instance, in the list of returned stores we may meet with such an item as six almirahs, but as almirahs have been issued and charged off to furniture and fittings since the unconsumable stores list was closed, it cannot now be said to which account the value of the six articles in question belongs.

3. Prior to 1865 I find it was customary to deduct from the Form Q. the amount realized by the sale of old stores; a portion of this sum would represent part of the debit under the heading of unconsumable stores, see my letter No. 1,748 of 8th August 1865.

4. With regard to the 2nd paragraph of your letter, it must be remarked that the difference under the heading of workshop manufactures should have been dealt with in clearing up the carriage and waggon shops account and have formed part of the unexplained balance. When the accounts were first started two ledgers were kept, one for English expenditure; the other for Indian. In dealing with the workshop manufactures the general stores account was debited (in the Indian ledger) with the full amount of the outturn, and the workshops account was credited; but in dealing with the issues only the Indian portion of the expenditure was credited to general stores. The English portion was credited in the English ledger to the workshops account, so that that account twice received credit.

5. I endeavoured to trace the points and crossings by taking stock of those now in the line and those in stock, but I found upon inquiry that it would not be possible to do so, as many points had been renewed during the last ten years, and no record of the exact number so renewed had been kept.

From the Assistant Controller, to the Consulting Engineer for Railways, dated Negapatam, 2nd March 1872, No. 11.

As called for in your memorandum No. 46 of the 17th January 1872, I have the honour to submit the following report on the differences shown to exist in the accounts of the general stores of this Company.

2. Commencing with the actual stock on hand on the 31st December 1870, I find the value, as arrived at by the stock-taker, to be Rupees 17,77,269-6-5. The value of the stock on hand on the same date, as shown by the general store books, is Rupees 18,76,992-10-0; thus a deficiency or difference here appears of Rupees 99,723-3-7, and it is accounted for as follows:—

	RS.	A.	P.
Unserviceable fencing not included in the stock	12,603	10	9
Do. pot sleepers do. do.	24,853	8	10
Wastage on timber from commencement to 31st December 1864.	*57,404	1	5
Miscellaneous not to be accounted for	4,861	14	7
Total...	99,723	3	7

3. The two first items aggregating Rupees 37,457-3-7 represent the value of unserviceable material excluded from the stock.

Eventually money will be realized by the sale of this iron, but the Agent proposes that it be kept out of the store accounts. It appears to me that as there is such a quantity of the iron it would be more satisfactory to put some value on it whatever it is thought may be realized by its sale hereafter, and include it under a distinct heading in the store accounts. I think the plan would secure a certain amount of care for the iron, and would not require the writing off of so large an amount as 37,000 Rupees, part of which is recoverable. I have mentioned this matter to the Agent, but he thinks it will be found expensive.

---

* The deficiency is Rupees 68,719-1-5, but a surplus of Rupees 11,315 is shown under wood and coal, so I have taken the difference as the amount to be dealt with under this heading.

As regards the heading of account to which this item of broken material is to be written off, I do not know how far the orders of Government that loss on stores in stock should be charged to Revenue applies to this case where the greater part, if not all, of the stores of which this broken material is part were for the first construction of the line. Should it be decided that those orders do not apply to the case in point, then the proper way to deal with the deficiency would be to distribute the amount to be writen off between capital and revenue according to the issue of pot sleepers and fencing to those heads respectively. Mr. Betts agrees that this would be a fair adjustment of this item.

5. Coming to the third item of Rupees 57,404-1-5, I must explain the systems of account that obtained between the carriage and waggon shops and general stores prior to 1869, defects in which necessitated a large amount being written off to the former account in 1870, (G. O., No. 1,777, dated 25th July 1870,) and necessitate sanction for a somewhat similar amount being written off to the latter account now.

6. Prior to 1865 the plan was this, general stores took debit for the full value of all timber received, it passed on to the workshops, but instead of stores then clearing its accounts by in turn taking credit for the full value of the timber issued, it was allowed credit only for the value of the timber *used*; the deficiencies in its accounts thus caused continued to accumulate up to the 31st December 1864, when they amounted to Rupees 68,719-1-5 as shown above.

7. From the 1st January 1865, a change of system took place, stores took debit for the value of timber received and was now credited with the full value of the timber issued to workshops, thus the store accounts were cleared; but in the workshops no allowance was made for wastage, on each outturn the value of timber used alone was charged, there always remaining a certain amount of wastage; this also continued to accumulate up to 31st December 1868, when the deficiency amounted to Rupees 23,007-6-6.

8. In G. O., No. 1,777, 25th July 1870, sanction was granted to the writing off of the latter amount to Capital, and now sanction is sought for disposing of the former amount. As will be seen both sums represent wastage on timber, but refer to different periods.

9. The third item, Rupees 4,861-14-7, is deficiency caused as stated by the Agent by leakage, evaporation, deterioration, etc., and it is clear ought to be charged off wholly to Revenue. The amount must be distributed over the five main heads of Revenue Account, sub-heads, unclassified expenditure, loss on stores. The proper method would of course be to charge the loss to the department for which the stores were kept, but it would be difficult to trace each item of loss, and the above adjustment is satisfactory enough.

I now take up the difference between the store books and the Accountant's books :—

	RS.	A.	P.
Balance as per general store books on 31st Dec. 1870 ...	18,76,992	10	0
Add amount not taken to debit	394	11	3
	18,77,387	5	3
Balance as per Accountant's books	21,31,397	14	9
Difference...	2,54,010	9	6

Which is accounted for as follows :—

Unconsumable stores to 1865	90,067	12	4
Workshop manufactures	1,46,708	10	7
Points and crossings	11,493	10	8
Miscellaneous unaccountable	5,740	7	11
Total...	2,54,010	9	6

2. *As regards the item of unconsumable stores.*—Up to within a few years ago it was the practice not to credit general stores with what were called unconsumable articles, (furniture, fittings, etc.,) that is to say the Accountant did not in his books give credit for such issues, the Storekeeper always relieved stores *in his books* of whatever issues were made. It is these sums that were not credited in the Accountant's books that form the difference of Rupees 90,067-12-4.

3. I must here state parenthetically that the item under consideration is not in any way affected by the fact that a portion of these unconsumable stores was subsequently returned to general stores, because whatever portion was returned was debited to general stores just as if it was fresh stock purchased in the market. Also, as regards that portion of it sold, departments received credit for the proceeds, general stores being still not in any way relieved of the original debit.

4. I shall now give a statement of the several items which aggregate this amount, and the nature of the documents which support them, all of which I have examined and have satisfied myself of their correctness :—

	RS.	A.	P.
Unconsumable stores issued to the Engineering Department up to May 1862, but not credited to general stores, as shown by the original departmental summaries of stores issued.	51,353	6	4
Do. to the Traffic Department up to December 1865, but not credited to general stores, as per original summaries of stores issued	19,626	10	9
Do. to the Agent's Department up to October 1864, but not credited to general stores, as per original summaries	*11,846	9	10
Do. to the General Store Department up to May 1862, but not credited to general stores, as per original summaries	6,160	1	7
Do. to the Telegraph Department up to May 1862, but not credited to general stores, as per original summary...	1,080	15	10
Total...	90,067	12	4

As I have stated vouchers are forthcoming for each and all the items that compose the amount shown as unconsumable stores issued but not charged off. In these summaries the items of unconsumable stores are picked out and marked as such, the Accountant giving credit only for the remainder. For example, the value of the stores issued is in a summary for July 1865, Rupees 521-1-9, one item, however, (watches Rupees 77-7-4) is marked U. C., and is accordingly omitted, credit being given for Rupees 443-10-5 only. In this way the full amount is worked out, and it is very clear the sum in question is, as stated by the Agent, expenditure the capitalization of which has been delayed.

5. *Workshop manufactures.*—The amount shown under this head is composed of items short credited to general stores by the Accountant. I shall here give a statement of the short credits which go to make up the item of Rupees 1,46,708-10-7 :—

	RS.	A.	P.	RS.	A.	P.
Stores issued and acknowledged by Chief Engineer in the half-year ended December 1859	11,295	12	6			
Credited by Accountant	8,810	6	5			
				2,485	6	1
Stores issued and acknowledged by Chief Engineer in the half-year ended December 1860	69,126	5	10			
Credited by Accountant	68,956	12	11			
				169	8	11

* One item is for a ticket printing machine Rupees 2,222-12-0, another for 178 bullocks Rupees 3,595-1-6.

	RS. A. P.	RS. A. P.
Stores issued and acknowledged by Chief Engineer in the half-year ended June 1861	49,681 14 0	
Credited by Accountant	49,618 13 2	
		63 0 10
Stores issued and acknowledged by Chief Engineer in the half-year ended June 1862	84,192 15 1	
Credited by Accountant	73,730 2 9	
		10,462 12 4
Stores issued and acknowledged by Chief Engineer in the half-year ended December 1862	58,374 6 7	
Credited by Accountant	33,095 1 6	
		25,279 5 1
Stores issued and acknowledged by Chief Engineer in the half-year ended June 1863	......	23,435 8 11
(No credit by Accountant.)		
Stores issued and acknowledged by Chief Engineer in the half-year ended Dec. 1861	1,50,940 8 8	
Credited by Accountant	52,112 8 8	
		98,828 0 0
		1,60,723 10 2
Deduct.—Over-credit by Accountant, namely, taken to credit as store issues for half-year ended June 1860 ...	36,521 13 0	
Actual issues	22,506 13 5	
		14,014 15 7
		1,46,708 10 7

I have carefully examined the books and vouchers in tracing out these short credits ; vouchers for each item are forthcoming, and in all cases bear the signature of the Chief Engineer.

6. The amounts short credited represent the value of English Stores, and to show how it was that general stores never received credit for the value of English stores, I must explain the system of dealing with the workshop manufactures which obtained about that time. Two ledgers were kept, one for English ; the other for Indian expenditure. General stores was always debited with the full value of the workshop outturn, but when any part of this outturn came to be issued to works it received credit for the Indian portion of the expenditure only, the English portion being credited to the head "Engineering Stores" in the English ledger ; and when some time after this head of account was merged into that of workshops, the balance being, of course, transferred, workshops got twice credited for the value of English stores, while general stores received no credit whatever.

7. The deficiency under workshop manufactures ought to have been dealt with in clearing the workshop account in 1870. The amount represents cost of material issued for construction purposes but which failed to be written off in the usual manner, and must of course now form a charge against Capital.

8. *Points and Crossings.*—All that can be said under this head is that credit is given in the books for one set only ; thirty-seven sets were issued, but no document can be produced in support of

any of the issues ; at the same time there can be no doubt on the matter, as crossings must have been put into the line before it was completed.

9. *Miscellaneous, Rupees* 5,740-7-11.—Only a portion of this sum can be traced, the items composing it are very numerous and cannot well be given here. The main cause of the difference appears to me to have been the careless way in which the two sets of accounts were kept ; items are taken to debit or credit, as the case may be, by the General Storekeeper, which are not dealt with by the Accountant and *vice versa*. The Agent thinks the amount ought to be charged off to Capital and Revenue according to the issues on those two accounts ; if this is done the greater part must fall on Capital, while, considering the circumstances under which the difference arose and the difficulty of tracing each item composing it now, an equal division would, I think, be a fair adjustment.

10. The Agent's letters forwarded with your memorandum are herewith returned.

P.S.—Since completing the foregoing I have seen Mr. Betts, who disagrees (see 1st paragraph of letter) with me regarding the writing off of the surplus of Rupees 11,315. As will be seen I have deducted it from the amount shown as wastage on timber ; the Agent, however, thinks that, if anything, Revenue ought to get the full benefit of this surplus, and not Capital, and thinks the statement ought to stand thus :—

	RS.	A.	P.	RS.	A.	P.
Unserviceable fencing	12,603	10	9			
Do. sleepers	24,853	8	10			
	37,457	3	7			
Deduct surplus under wood and coal.	11,315	0	0			
				26,142	3	7
Wastage on timber				68,719	1	5
Miscellaneous				4,861	14	7
				99,723	3	7

I admit this would be a fairer way of dealing with the amount, but submit both for your consideration.

No. 362. ORDER THEREON, 24th April 1872, No. 1,054.

RAILWAY, No. 57.

ORDERED that these papers be forwarded to the Government of India and that the sanction of that Government be requested to the adjustment of the difference of Rupees 3,53,733-13-1 in the store accounts of the Great Southern of India Railway in the manner proposed by the Acting Consulting Engineer in paragraph 5 of his letter above recorded.

(Signed) G. W. WALKER, Colonel, R.E.,

Officiating Secretary to Government.

No. 363. From the Secretary to the Government of Fort Saint George, Public Works Department, to the Secretary to the Government of India, P.W.D., dated 24th April 1872, No. 1,055.

RAILWAY, No. 58.

SIR,—With reference to paragraph 2 of your letter No. 181 A. R., dated 13th July 1869, regarding the exact nature of the review which the stores of Guaranteed Railways undergo, I am

directed to forward the accompanying correspondence from which it will be observed that, although on the Great Southern of India Railway stock has been taken periodically, it has never been the practice to adjust the differences which might have been found between the stock actually on hand and that which appeared in the books. Recent examination has shown that discrepancies aggregating Rupees 3,53,733-13-1 exist in the store accounts, and that this sum is made up of the following amounts :—

	RS.	A.	P.
The difference between the debits in the "General Ledger" under heading "General Stores," and that shown in the books of the General Stores Department	2,54,010	9	6
And the difference between the book stock value of General Stores and the recent valuation of useful stock	99,723	3	7

2. The various items comprising each of these amounts have been traced in the accounts, and are exhibited in paragraphs 3 and 4 of the Consulting Engineer's covering letter with such explanations as it is now practicable to obtain.

3. With the exception of two items* of comparatively small amount, regarding which no satisfactory explanation is forthcoming, the differences in question are stated to be due either to delay in the capitalization of expenditure, to neglect to take credit in the books for issues made at various times, or to the omission to allow a fair per-centage for wastage, breakage, deterioration, etc.

* Rs. 5,740 7 11 and ,, 4,861 14 7 } "Miscellaneous."

4. The Consulting Engineer recommends that of the total difference, Rupees 2,74,233-10-6 be charged off to Capital and Rupees 79,500-2-7 to Capital and Revenue ratably, and, under the circumstances, I am instructed to support these proposals, the ratable debit being effected in the manner explained in the latter portion of the concluding paragraph of Major Prendergast's letter.

No. 366. Read the following letter from the Secretary to the Government of India, Public Works Department, (Account—Railway,) to the Secretary to the Government of Madras, Public Works Department, Railway branch, dated Fort William, 10th April 1872, No. 522 A. R :—

I AM directed to acknowledge the receipt of your No. 829 of the 25th March 1872, forwarding copy of a communication from the Deputy Consulting Engineer for Railways on the subject of the adjustment of the value of stores returned into stock.

2. In reply I am to observe that the practice followed should not be allowed to continue, as by this plan Revenue is likely to be unduly relieved at the expense of Capital. Stores once issued for maintenance or working purposes and charged

to Revenue should not be credited to that account and debited against Capital as stores in stock. Every effort should be made to prevent Capital being burdened to the relief of Revenue, and the value of stores once charged to Revenue should remain finally at the debit of that head until actually disposed of altogether or made over to a final head of service for which it is actually required.

No. 367. ORDER THEREON, 24th April 1872, No. 1,057.

RAILWAY, No. 59.

COMMUNICATED to the Consulting Engineer for Railways in continuation of G. O., No. 828, dated 25th March 1872.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 373. Read the following Endorsement of the Consulting Engineer for Railways, dated Madras, 17th April 1872, No. 184 :—

From the Agent and Manager of the Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 16th April 1872, No. 229.

I HAVE the honour to enclose the copy* of a letter from the Traffic Manager, advocating a slight alteration in the present South-West Line Train Service which he proposes to introduce on the 1st proximo.

* No. 167, dated 15th April.

2. I have discussed the proposed changes with Mr. Church, and trust that, after a perusal of his report, you will concur with me in thinking them advisable.

3. I enclose a copy of the revised Time Bill, and shall be much obliged if you will obtain and communicate to me the orders of Government thereon at an early date.

From H. E. CHURCH, Esq., Traffic Manager, to the Agent and Manager, Madras Railway Company, dated Madras, 15th April 1872, No. 167.

South-West Line Train Service.

A SLIGHT alteration in the present South-West Line Train Service may be introduced with convenience to the public. At present the 7 A. M. train stops at Vellore 15 minutes for refreshment,

but the hour 10·40 is too late for breakfast, and it is proposed to offer breakfast to passengers at Arconum, and to stop at that station 20 minutes.

2. More time is required for the 5 P. M. Mail Train between Arconum and Salem, and it is proposed to effect this by running from Madras to Arconum at 25 miles per hour with a light load, allowing 45 minutes at Arconum for dinner, and getting away from that station at 7·25 P. M., or 35 minutes in advance of the present time. The journey by the 5 P. M., as now arranged, is very tedious to passengers, say, between Tinnanore and Arconum, and the new service will, I think, obviate this altogether. At Arconum the train would be made up to its full load by attaching waggons sent on from Madras by a previous train. It will be seen from the Time Table enclosed that the 5 P. M. will not stop at the Salt Cotaur Junction, and will only call at Perambore and Trivellore Stations between Madras and Arconum.

3. The new service will enable us to run both the 7 A. M. and 5 P. M. trains into the north platform at Arconum, and so save passengers the trouble of crossing the over bridge to get to the refreshment and retiring rooms.

4. As it is proposed to give effect to these changes on the 1st proximo, I shall be glad of early sanction.

MADRAS

Proposed Train Service between Madras

Stations.	1	2	3	4	5	6	7	8	9
	Goods.	1, 2, & 3.	3rd Cooly & Goods.	1, 2, 3, & Goods.	Goods.	1, 2, 3, & Mail.	1, 2, 3, & Goods.	1, 2, & Goods.	Goods.
	A. M.	A. M.	A. M.	P. M.	P. M.	P. M.	P. M.	P. M.	P. M.
Madras ... ... Dep.	5 10	7 0	9 0	2 0	3 0	3 30	...	5 0	7 30
Salt Cotaur Junction ...	5 20	...	9 15	2 15	3 10	...	...	...	7 40
Perambore	...	7 12	9 25	2 25	3 15	3 40	...	5 8	7 50
Perambore Works ...	...	...	*	...	3 20	...	...	...	...
Avady	...	7 43	10 5	3 0	...	...	...	...	...
Tinnanore	...	7 57	10 23	3 15	...	...	...	...	...
Trivellore	...	8 15	10 55	3 45	...	4 35	...	6 0	9 5
Cudumbatoor	...	...	11 5	3 55	...	...	...	...	...
Chinnamapett	...	8 40	11 26	4 15	...	...	...	...	...
Arconum Junction Arr.	...	8 55	11 55	4 45	...	5 15	...	6 40	10 0
Do. do. ... Dep.	...	9 15	12 23	...	...	...	5 30	7 25	10 15
Sholinghur	...	...	1 10	...	...	...	6 10	...	...
Arcot	...	10 11	2 5	...	...	...	6 45	8 50	11 28
Tiruvellum	...	10 30	2 35	...	...	...	7 20	...	...
Vellore ... ... Arr.	...	10 50	3 5	...	...	...	8 0	9 45	...
Do. ... ... Dep.	...	10 55	3 40	...	...	...	...	9 55	12 30
Veerinjeepurum	...	11 13	*	...	...	...	...	...	...
Gooriattum	...	11 30	4 50	...	...	...	...	10 45	1 28
Mailputty	...	...	5 34	...	...	...	...	...	...
Amboor	...	12 16	6 9	...	...	...	...	...	2 33
Vaniembady	...	12 40	7 10	...	...	...	...	12 25	...
Jollarpett Junction ... Arr.	...	1 5	8 0	...	...	...	...	1 5	4 0
Do. do. ... Dep.	...	1 25	...	...	...	...	...	1 35	4 50
Tripatore	...	1 40	...	...	...	...	...	1 51	5 10
Samulputty	...	2 15	...	...	...	...	...	2 41	6 8
Morapoor	...	2 53	...	...	...	...	...	...	7 7
Mullapuram	...	3 38	...	...	...	...	...	4 17	8 0
Shervaroy Hills	...	4 5	...	...	...	...	...	5 10	8 43
Salem ... ... Arr.	...	4 40	...	...	...	...	...	5 50	9 30
		P. M.	P. M.	P. M.	P. M.	P. M.	P. M.	A. M.	A. M.

* Will stop by signal only.

MADRAS,
15th *April* 1872.

RAILWAY.

and Salem on and after 1st *May* 1872.

TRAINS EAST TO MADRAS.

Stations.	1	2	3	4	5	6	7	8	9
	Goods.	1, 2, & Goods.	1, 2, 3, & Goods.	1, 2, 3, & Mail.	1, 2, 3, & Goods.	3rd Cooly & Goods.	Goods.	1, 2, & 3.	Goods.
	A. M.	A. M.		P. M.	A. M.			A. M.	
Raichore ... ... Dep.	...	...	...	12 45	...	...	...	...	...
Beypoor ... ... do.	...	8 15	...	...	...	...	...	...	...
Coimbatore ... ... do.	8 0	...	...	...	...	...	...	4 15	...
Tirupetty ... ... do.	...	...	...	...	5 30	...	...	...	...
	P. M.	P. M.	A. M.	A. M.	A. M.	A. M.	P. M.	A. M.	P. M.
Salem ... ... Dep.	3 15	9 0	...	...	...	...	...	9 45	...
Shervaroy Hills	4 5	9 45	...	...	...	...	...	10 25	...
Mullapuram	5 10	10 35	...	...	...	...	...	11 10	...
Morapoor	6 0	...	...	...	...	...	...	11 50	...
Samalputty	6 50	12 5	...	...	...	...	...	12 30	...
Tripatore	7 40	12 50	...	...	...	...	...	1 5	...
Jollarpett Junction.... Arr.	8 0	1 5	...	...	...	...	...	1 20	...
Do. do. ... Dep.	8 45	1 30	...	...	...	5 50	...	1 40	...
Vaniembady	...	2 0	...	...	...	6 37	...	2 0	...
Amboor	...	2 33	...	...	...	7 17	...	2 25	...
Mailputty	...	...	...	...	...	7 48	...	...	...
Gooriattum ... Arr.	10 45	...	...	...	...	8 22	...	...	...
Do. ... ... Dep.	11 0	...	...	...	...	8 35	...	3 5	...
Veerinjeepurum	...	...	...	...	...	*	...	3 23	...
Vellore ... ... Arr.	12 0	4 12	...	...	...	9 28	...	3 40	...
Do. ... ... Dep.	12 30	4 20	6 0	...	...	9 55	...	3 50	...
Tiruvellum	...	...	6 25	...	...	10 30	...	...	...
Arcot	1 22	5 10	6 50	...	...	11 10	...	4 25	...
Sholinghur	...	...	7 20	...	...	11 43	...	...	...
Arconum Junction. Arr.	2 40	6 15	8 0	...	...	12 23	...	5 10	...
Do. do. ... Dep.	3 10	†6 30	...	7 0	8 20	12 45	...	5 20	...
Chinnamapett	...	...	...	...	8 40	1 15	...	...	...
Cudumbatoor	...	...	...	...	9 0	1 45	...	...	...
Trivellore	...	7 13	...	7 38	9 15	2 5	...	6 0	...
Tinnanore	...	...	...	7 57	9 47	2 36	...	...	...
Avady	...	7 43	...	...	10 5	3 0	...	...	...
Perambore Works ...	...	...	...	...	...	*	5 30	...	...
Perambore	...	8 10	...	8 35	10 40	3 40	...	6 55	...
Salt Cotaur Junction ...	5 25	8 20	...	...	10 50	3 50	...	...	7 40
Madras ... ... Arr.	5 35	8 30	...	8 45	11 0	4 0	5 50	7 15	7 50
	A. M.	A. M.	A. M.	A. M.	A. M.	P. M.	P. M.	P. M.	P. M.

† 3rd Class from Arconum.

(True Copy.)

(Signed) R. B. ELWIN,
Agent and Manager.

(Signed) H. E. CHURCH,
Traffic Manager.

Submitted for the approval of Government.

2. The alterations from the Time Table at present in force are very slight.

3. It is proposed that the 7 A. M. train stop at Arconum 20 minutes instead of 10 as at present, and that the 5. P. M. Mail Train reach Arconum at 6-40 instead of 7-30, and leave again for Salem at 7-25 instead of 8 P. M.

(Signed) J. H. M. SHAW-STEWART, Lieut.-Colonel, R. E.,
Consulting Engineer for Railways.

No 374. Order thereon, 24th April 1872, No. 1,061.

RAILWAY, No. 60.

Sanctioned.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 375. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 10th April 1872, No. 170 :—

In the Proceedings of this Government,* under date the 22nd May 1871, a reference was made to the Government of India with regard to the correct way of dealing with a sum of Rupees 35,506-5-1, being the unrecovered portion of the payment made in Madras in the year 1861 for general average per *Fury*, a vessel on board of which a large quantity of permanent-way materials was shipped.

* G. O. No. 1,403.

2. As no reply has yet been received to that reference, I have the honour to request that the attention of the Government of India may be again drawn to the subject.

No. 376. Order thereon, 24th April 1872, No. 1,062.

RAILWAY, No. 61.

Ordered that this letter be forwarded to the Government of India with reference to letter dated 22nd May 1871, No. 1,404.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 377. (Docket No. 1,063, dated 24th April 1872.)

Copy of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 388. Read the following Circular from the Government of India, Public Works Department, (Establishment—Railway,) dated Simla, 9th November 1871, No. 21 :—

Acting allowances of Officers in the Consulting Engineers' Department.

Resolution.—The Governor-General in Council has had under consideration the question of acting allowances of Officers in the Consulting Engineers' Department, and is pleased to lay down the following rules for guidance.

2. For the future there will be only two classes of Officers—

I.—Consulting Engineers who may be Chief Engineers, 2nd or 3rd class, and Superintending Engineers.

II.—Deputy Consulting Engineers who may be Superintending, Executive, or Assistant Engineers, subject to the limitation that only one Deputy—the selection of whom will rest with the Government of India—can be a Superintending Engineer. The title of Assistant Consulting Engineer will be abolished.

3. The Consulting Engineers are Chief Engineers with one exception, namely, the Consulting Engineer at Lucknow. Any Officer appointed to act as Consulting Engineer will be appointed to act as a Chief Engineer, with this exception that one of the Officers holding, temporarily or permanently, the post of Consulting Engineer at Calcutta, Lahore, or Lucknow, must not be of a higher rank than Superintending Engineer.

4. An officer who is a Chief Engineer, 3rd class, acting for a Consulting Engineer, who is a Chief Engineer, 2nd class, will officiate as a Chief Engineer, 2nd class, or not, according to his claims, compared with other Chief Engineers—*i. e.*, the ordinary practice of the Public Works Department will hold good.

5. Similarly, in the case of Deputy Consulting Engineers. If a Deputy Consulting Engineer, graded as a Superintending Engineer, cause a vacancy, a Deputy Consulting Engineer, graded as an Executive Engineer, will obtain the acting rank, unless an officer is brought in from another branch of the department, in which case (if not already a Superintending Engineer) such officer will get the rank.

6. But in the case of a Deputy Consulting Engineer, graded as an Executive Engineer, causing an acting vacancy, the step from Assistant to Executive Engineer will not be confined to the Deputy Consulting Engineers, but will be given in the entire Railway Branch, including Officers engaged on State Railway construction.

Order.—Ordered that these Observations be communicated to the Governments and Officers noted in the margin for information.

Government of Madras, Public Works Department, Railway Branch.
Government of Bombay, Public Works Department, Railway Branch.
Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.

Also to the Accountant-General, Public Works Department, for information.

(Signed) C. H. DICKENS, Colonel, R.A.,

Secretary to the Government of India.

No. 389. ORDER THEREON, 25th April 1872, No. 1,068.

RAILWAY, No. 62.

COMMUNICATED to the Consulting Engineer for Railways and to the Controller of Public Works Accounts.

2. The title of Assistant Consulting Engineer being abolished by these orders, the officer holding that appointment will in future be designated Deputy Consulting Engineer.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 400. Read the following endorsement of the Officiating Secretary to Government, Military Department, dated Fort St. George, 15th April 1872:—

From the Traffic Manager of the Madras Railway Company, to the Quarter Master General of the Army, dated Madras, 11th April 1872, No. 673C.

I HAVE the honour to acknowledge receipt of your letter No. 2,989 of the 9th instant, with six copies of the "Revised Regulations for the transport of troops," and to inform you that, until I receive orders to put the new regulations into force, the Station Masters on the line cannot be instructed to comply with your request.

No. 3,082.

FORWARDED to Government with a request that the necessary notice may be given to the Consulting Engineer, and the Agents and Managers of the Madras and Great Southern of India Railways, in respect to the adoption of the new Code of Rules and Regulations for the transport of troops by Railways, with reference to Proceedings of Government, No. 678, dated 23rd February 1872, and G. O. C. C., No. 24, dated 21st March 1872, page 88.

(By order,)

FORT ST. GEORGE,
12*th April* 1872.

(Signed) A. HOWLETT, Colonel,
Quarter Master General.

To the Secretary to Government, Military Department.

TRANSFERRED to Public Works Department for the necessary orders.

(Signed) A. C. SILVER, Colonel,
Offg. Secretary to Government.

No. 401. ORDER THEREON, 25th April 1872, No. 1,074.

RAILWAY, No. 63.

THE Consulting Engineer for Railways will request the Agents of the Railways in this Presidency to issue the

necessary instructions for the adoption of the new rules which have been sanctioned by the Government of India for the transport of troops by rail.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 402. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 10th April 1872, No. 160 :—

WITH reference to G. O., No. 712, dated 13th ultimo, and previous orders,* I have the honour to submit letter,† No. 207, from the Agent of the Madras Railway Company, stating that he has received instructions from the Board of Directors to arrange for the payment for the carriage of non-service banghy parcels at the rate of 2 pies per maund per mile.

* G. O., No. 2,715, October 26th, 1871.
,, ,, 2,946, Nov. 21st, ,,
,, ,, 244, January 25th, 1872.
,, ,, 422, Feb. 13th, ,,
† Dated 8th April 1872.

2. I have informed the Postmaster General accordingly.

From the Agent and Manager of the Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 8th April 1872, No. 207.

WITH reference to the discussion which took place in your Office on the 31st of October 1871, and to the correspondence and Orders of Government noted in the margin, I have the honour to inform you that by the mail which arrived yesterday I received instructions from my Board to agree to the proposal of the Government of India that payment for non-service banghy parcels should be made at the rate of 2 pies per maund per mile.

G. O., No. 2,715, dated 26th October 1871.
From Acting Consulting Engineer, to the Secretary to Government, Public Works Department, No. 473, dated 31st October 1871.
From Deputy Consulting Engineer, to Agent and Manager, No. 188, dated 16th March 1872, with Government Orders Nos. 422 and 712, dated respectively the 13th February and 13th March 1872.

2. I have accordingly instructed the Traffic Manager to prepare his bills against the Postmaster General at that rate.

No. 403. ORDER THEREON, 25th April 1872, No. 1,075.

RAILWAY, No. 64.

ORDERED that these papers be forwarded to the Government of India with reference to their letter dated 29th February 1872, No. 310 R.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 404. (DOCKET No. 1,076, dated 25th April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 405. Read the following docket from the Government of India, Public Works Department, (Account—Railway,) dated Fort William, 13th April 1872, No. 540—A. R :—

Copy of the following forwarded to the Secretary to the Government of Madras, Public Works Department, Railway Branch, with a request that the procedure herein enjoined may invariably be followed in future in dealing with surplus stores of Guaranteed Railway Companies.

(By order,)
(Signed) C. H. DICKENS, Colonel, R.A.,
Secretary to the Government of India.

From the Government of India, Public Works Department, to the Secretary to the Government of Bombay, Public Works Department, dated 13th April 1872, No. 539—A. R.

I am directed to acknowledge the receipt of your letters Nos. 207 and 270, dated 20th February and 6th instant, furnishing explanation regarding the sale of a large quantity of stores belonging to the Great Indian Peninsula Railway Company, and with reference thereto to request that in future before authority is given for the disposal of large quantities of surplus stores by auction or other sale, intimation may be given to the Government of India, and a list of all the stores to be disposed of sent forward at the same time, as some of them might be purchased by Government for the public service.

No. 406. Order thereon, 26th April 1872, No. 1,077.

RAILWAY, No. 65.

Communicated to the Consulting Engineer for Railways for information and guidance.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 409. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 16th April 1872, No. 181 :—

I have the honour to submit, for the sanction of the Government of India, the accompanying indent* (in duplicate) on the Board of Directors of the Great Southern of India Railway for a six months' supply of stores, the approximate cost being Rupees 13,216-3-4.

* No. 56, dated 28th March 1872.

No. 410. Order thereon, 26th April 1872, No. 1,079.

RAILWAY, No. 66.

Ordered that this indent be forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 411. From the Secretary to the Government of Fort Saint George, Public Works Department, to the Secretary to the Government of India, P.W.D., dated 26th April 1872, No. 1,080.

RAILWAY, No. 67.

SIR,—I am directed to forward, for the sanction of the Government of India the accompanying indent, which the Agent of the Great Southern of India Railway proposes to make on his Board of Directors in England for stores to be kept in stock for use in the Negapatam and Trichinopoly Workshops and on the open line.

2. The approximate cost of the stores is set down at Rupees 13,216-3-4, and the supply is calculated to last for six months.

No. 412. Read the following letter from the Officiating Deputy Secretary to the Government of India, Public Works Department, (Railway,) to the Secretary to the Government of Madras, Public Works Department, (Railway,) dated Fort William, 12th April 1872, No. 509 S. R :—

IN continuation of Public Works Department, No. 212-S. R., dated 8th February 1872, and with reference to the subject of your dockets No. 725, dated 14th March, and No. 674, dated 11th March 1872, I am directed to forward, for the information of the Government of Madras, a copy of Public Works Department, No. 300-S. R., dated 1st March 1872, and a copy of a telegram from the Resident at Hyderabad, dated 10th April 1872.

2. The Nizam's Government are prepared to accept the terms which have been proposed for the transfer of 87 miles of permanent-way materials now lying at Negapatam and accepted by the Government of India. The agreement is that the Nizam's Government undertake to pay at the rate of Co.'s Rupees 22,500 per mile for 87 miles of material delivered at Waddy, and the Government of India agree to pay to the Great Southern of India Railway Company the cost price of the material so taken over as already explained.

3. I am now to request that the transfer may be effected as soon as may be convenient, and that the Government of India may be informed as to the amount which is to be contributed from the revenue of the country.

From the Under Secretary to the Government of India, Public Works Department, (Railway,) to the Resident at Hyderabad, dated Fort William, 1st March 1872, No. 300-S. R.

I AM directed to acknowledge the receipt of your Officiating Secretary's letter, No. 68-R. G. of the 20th ultimo, on the subject of the proposed purchase by the Nizam's Government of the permanent-way brought out for the Great Southern of India Railway Company.

2. Your interpretation of the latter part of paragraph 5 of Public Works Department letter, No. 211-S. R. of the 8th February, "that the rate to be paid for rails taken separately will be the estimated cost of 60 lbs. iron rails, that being the weight originally proposed for the line, although the rails to be supplied are somewhat heavier," is correct. It was, I am also to say,

understood that Rupees 22,500 per mile was the price offered on behalf of the Nizam's Government for the materials *delivered at Waddy.*

Copy of a Telegram from JAMES O. MAYNE, Secretary to Resident, Hyderabad, Public Works Department, to Secretary to Government of India, Department of Public Works, Calcutta, dated 10th April 1872.

THE Resident having deputed an officer to examine and report on the permanent-way offered for sale to the Nizam's Government is prepared, in behalf of His Highness' Government, to accept the terms already proposed by him and agreed to by Government in letter number three hundred S. R., dated first March.

No. 413. ORDER THEREON, 26th April 1872, No. 1,081.

RAILWAY, No. 68.

5th March 1872, No. 599.
11th ,, ,, ,, 673.
14th ,, ,, ,, 724.

COMMUNICATED to the Consulting Engineer for Railways with reference to the orders marginally noted. Lieutenant-Colonel Shaw-Stewart will place himself in communication with the Railway authorities with a view to the transfer of the materials being effected, and information furnished as to the amount to be contributed by the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 429. Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 10th April 1872, No. 174 :—

From the Agent of the Great Southern of India Railway, to the Acting Consulting Engineer for Railways, dated Negapatam, 4th April 1872, No. 4,445.

YOUR letter No. 83 of the 28th February.

The remark of the Government of India regarding "the great and general increase in the salaries attached to the various offices of the Great Southern of India Railway" must, in my opinion, have been penned under a mis-apprehension of the mode in which this Company's affairs have been managed.

2. So far from there having been a "great and general increase," the staff expenditure in January 1872 is less than it was in January 1871, as the following figures prove :—

	1871.			1872.		
	RS.	A.	P.	RS.	A.	P.
Agent's Department	5,220	13	10	5,218	4	11
Traffic do.	3,751	14	11	3,660	1	0
Maintenance do.	5,721	1	0	5,342	10	7
Locomotive do.	7,075	10	0	6,794	13	0

3. It may be this remark has not reference to what has been or is, but that it bears upon the *estimated* staff entered in the Budget for 1872-73. Hitherto it

had not been customary to enter details of staff estimates in the Budget, but Circular No. 437-A. R., of 17th July 1871, called for such detail to be given in the next Budget; paragraph 14 said, "any specific proposals for new appointments or increases of pay will be separately dealt with; but in order to enable these to take effect within the year in which sanction is accorded to them, their necessity must be foreseen and an appropriation of money in the Budget grant obtained."

In preparing the Budget for 1872-73, I had to provide for the increased work which the execution of 215 additional miles of railway would throw upon the several departments in the shape of accounting and in the working up-country of large quantities of material, but it was understood that although these additions were provided for in the Budget, they could not be made until necessity for the staff arose, and it had been specifically sanctioned by the Government of Madras.

4. I respectfully ask for a re-consideration of the order of the Government of India conveyed in their letter No. 122-E. R. We have now been working this line for nearly twelve years, and the figures given in the attached list show that so far as staff is concerned it is by far the cheapest worked line in India. The establishments have lately been reviewed by the Deputy Consulting Engineer for Railways, and the result reported to you in my letter No. 4,393. I consider that it conduces to good working that the head of each department should have a small margin between the actual staff employed in a particular month (say January 1872) and the staff Government considers fair and reasonable for the working of the line. January is not our busiest month, and we increase our servants or dispense with their services as work increases or decreases. For this reason I beg that the staff lists sent with my letter No. 4,393 may be sanctioned by Government, as those under which we are to work, until necessity calls for their revision.

5. I attach lists of the staff employed in January 1871 and in January 1872, and a list of subsequent alterations to date shall be prepared upon receipt of the March pay sheets.

GREAT SOUTHERN OF INDIA RAILWAY.

Statement of the amount sanctioned for the several Departments as they stood on the 1st January 1871, and the pay drawn on the 1st January 1872.

1st January 1871.		1st January 1872.	
Pay drawn.	Amount.	Pay drawn.	Amount.
	RS. A. P.		RS. A. P.
Agent's Department	5,220 13 10	Agent's Department ...	5,218 4 11
Traffic do.	3,686 14 11	Traffic do.	3,585 1 0
Locomotive and Carriage do.	6,573 5 0	Locomotive and Carriage do.	5,998 10 0
Maintenance do.	5,618 1 0	Maintenance do.	5,227 10 7
	21,099 2 9		20,029 10 6
	20,029 10 6		
	1,069 8 3		

Mileage cost of salaries and wages on the undermentioned Railways.

	G. S. I. R.	M. R.	B. B. & C. I.	O. & R.	S. P. & D.	E. I. R.	E. B.
	RS.	RS.	RS	RS.	RS.	RS.	RS.
Maintenance	54	74	218	164	81	142	176
Locomotive	66	60	112	*44	109	154	146
Carriage and Waggon ...	8	8	55	*$\frac{6}{8}$	27	40	15
Traffic	125	226	452	394	333	660	677
Police	......	12	100	24	62	63	81
Electric Telegraph ...	19	36	86	†1$\frac{3}{8}$	55	131	104
Total...	272	416	1,023	628$\frac{1}{8}$	667	1,190	1,199

The maintenance rate is calculated upon the number of miles maintained by Revenue, inclusive of sidings. Rates for other departments are calculated upon the number of miles worked by each Company.

NEGAPATAM,
April 1872.

(Signed) W. S. BETTS,
Agent.

SUBMITTED to Government in continuation of this office endorsement No. 136, dated 19th March 1872.

2. The expenditure in the several departments on the 1st January 1872 has been below the sanctioned amounts.

3. With reference to the observations of the Government of India regarding the general increases in the salaries entered in the Budget Estimate for 1872-73 for several of the offices, the Agent of the Great Southern of India Railway explains, as in the case of the Madras Railway, that according to paragraph 14 of Resolution No. 437, dated 17th July 1871, provision was made in the Budget for every increase of salary which would probably become necessary during the year 1872-73, no expenditure being actually incurred excepting on specific sanctions.

4. The staff lists referred to by Mr. Betts in paragraph 4 of his letter have been submitted to Government with this office endorsement No. 154, dated 27th March 1872.

(Signed) J. H. M. SHAW-STEWART, Lieut.-Colonel, R.E.,
Consulting Engineer for Railways.

No. 430. ORDER THEREON, 29th April 1872, No. 1,089.

RAILWAY, No. 69.

ORDERED that these papers be forwarded to the Government of India in continuation of those submitted with letters Nos. 962 and 980, dated 12th and 15th April 1872, respectively.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

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* The general charges have been decreased through a transfer of Rupees 3,417, or Rupees 81 per mile to the Capital Account.

† No claim has been preferred by the Government for the use of the telegraph, although the Government wires have been used for about one year.

No. 431. (DOCKET No. 1,090, dated 29th April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 432. Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 10th April 1872, No. 172:—

From the Agent and Manager of the Madras Railway Company, to the Consulting Engineer for Railways, dated Madras, 6th April 1872, No. 205.

WITH reference to your endorsement upon G. O., No. 813, dated the 22nd ultimo, I have the honour to enclose you the copy of a letter from the Chief Engineer, No. 142, of this date, in which Mr. Anderson states that the huts proposed to be erected on the North-West Line are intended for the use of watchmen who will be permanently on the staff of the Railway.

2. I hope, therefore, that the Government of Madras will authorize the cost of constructing them as a charge to Capital.

From the Chief Engineer, to the Agent and Manager of the Madras Railway Company, dated Madras, 6th April 1872, No. 142.

YOUR endorsement, dated 27th ultimo, on G. O., No. 813, of 22nd idem.

The huts are intended for the use of watchmen who will be on the permanent staff of the Railway.

2. We have always found it necessary to employ watchmen on the open line, and I can see no reason to anticipate that the portion under reference is likely to prove exceptional.

SUBMITTED to Government, with reference to G. O., No. 813, dated 22nd March 1872.

2. As the huts are intended for the use of watchmen who will be on the permanent staff, it is presumed that the cost of their construction may be charged to Capital.

(Signed) J. H. M. SHAW-STEWART, Lieut.-Colonel, R.E.,
Consulting Engineer for Railways.

No. 433. ORDER THEREON, 29th April 1872, No. 1,091.

RAILWAY, No. 70.

UNDER the explanation given the Government concur in considering that the watchmen's huts should be constructed as proposed, and the outlay charged to Capital.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 434. (DOCKET No. 1,092, dated 29th April 1872.)

COPY of the above forwarded to the Government of India, with reference to their letter, dated 8th March 1872, No. 380-G. R.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 437. Read the following letter from the Consulting Engineer for Railwys, to the Secretary to Government, Public Works Department, dated Madras, 22nd April 1872, No. 192 :—

WITH reference to G. O., No. 1,011, dated the 18th instant, I have the honour to state that the letter from the Chief Engineer of the Madras Railway, enclosed in this office endorsement* No. 14, dated 11th January 1872, explains that during the progress of the works on the Neilgherry Branch it was found desirable to make certain alterations in the water-way of the bridges, and that the bridge at 5 miles 68 chains was, as remarked by the Government of India, proposed at first to have three 50-feet openings, but was subsequently altered to have four 64-feet openings, for which the four girders of 139 feet 10 inches are required.

* *Vide* G. O., 6th February 1872, No. 355.

2. The double 64-feet opening at 5 miles 29 chains has not been interfered with by the change.

No. 438. ORDER THEREON, 29th April 1872, No. 1,094.

RAILWAY, No. 71.

ORDERED that this letter be forwarded to the Government of India, with reference to the under-mentioned papers :—

Docket No. 356, dated 6th February 1872.

Letter from Government of India, dated 28th March 1872, No. 481-G. R.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 439. (DOCKET No. 1,095, dated 29th April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 440. Read the following endorsement of the Consulting Engineer for Railways, dated Madras, 11th April 1872, No. 175 :—

From the Agent of the Great Southern of India Railway, to the Acting Consulting Engineer for Railways, dated Negapatam, 5th April 1872, No. 4,450.

CLAUSE V. of the Rules for the conveyance by Railway of persons suffering from contagious diseases states that the Railway Company *if called upon* shall

provide a separate carriage, or a separate compartment of a carriage, for the conveyance of any person suffering from a contagious disease, and shall charge the usual rate of fare leviable for such amount of accommodation.

2. I shall feel obliged by you informing me what action Government desire to be taken in the event of a person suffering from a contagious disease declining to pay for the use of a compartment or separate carriage. Is the Railway Company to refuse to book such a would-be passenger, or is the Railway Company to supply a separate carriage upon the payment of one fare only ?

SUBMITTED to Government with reference to G. O., No. 638, dated 8th March 1872.

2. I am of opinion that Rule V. for the conveyance by Railway of persons suffering from contagious diseases, embodied in Public Works Department Resolution No. 176—81-G. R., does not compel the Railway Companies to convey a person suffering from a contagious disease without payment of the usual fare for a separate carriage or compartment.

(Signed) J. H. M. SHAW-STEWART, Lieut.-Colonel, R.E.,
Consulting Engineer for Railways.

No. 441. ORDER THEREON, 29th April 1872, No. 1,096.

RAILWAY, No. 72.

THESE papers will be submitted for the orders of the Government of India, with reference to paragraph V. of the Rules communicated with their Proceedings, dated 2nd February 1872, No. 176—81-G. R.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 442. DOCKET No. 1,097, dated 29th April 1872.

COPY of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 445. Read the following letter from the Consulting Engineer for Railways, to the Secretary to Government, Public Works Department, dated Madras, 16th April 1872, No. 182 :—

WITH reference to letters from the Government of India, No. 1,245-R.*, dated 26th October 1868, and No. 1,605-R.,† dated 22nd October 1870, paragraph 3, I have the honour to forward abstract registers of lands taken up for the Madras, Great Southern of India, and Carnatic Railways to the 31st December 1870 and 30th June 1871.

* G. O., No. 3,860, dated 11th December 1868.
† „ „ 2,435, „ 8th October 1870.

Abstract Register of Lands taken up for Railways

Line of Railway.	Length of Railway.		Area.	Net amount paid as compensation after deducting realizations from sales.			Annual remission of Revenue on A, B and D lands.			A Lands.				B
										Area.	Net amount of compensation.			Area.
	M.	C.	ACRES.	RS.	A.	P.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.
South-West Line ...	431	20	9,282·57	7,80,339	11	7	14,998	13	7	5,959·72	7,04,779	1	0	2,665·90
North-West Line ...	215	20	7,539·25	1,30,175	12	1	11,905	12	1	5,400 06	1,16,393	5	3	1,935·43
Bangalore Branch ...	84	40	2,716·31	32,525	1	3	2,364	12	7	1,675·14	14,348	15	5	812·43
Total for Madras Railway.	731	0	19,538·13	9,43,040	8	11	29,269	6	3	13,034·92	8,35,521	5	8	5,4[illegible]·76
G. S. of India Railway ...	168	0	4,024·66	6,19,694	3	2	10,400	12	9	2,925·97	4,15,220	6	4	993·55
Carnatic Railway ...	18	60	33·40	306	12	2	9	0	11	33·40	306	12	2	......
Grand Total...	917	60	23,596·19	15,63,041	8	3	39,[illegible]79	3	11	15,994·29	12,51,048	8	2	6,407·31

Abstract Register of Lands taken up for Railways

Line of Railway.	Length of Railway.		Area.	Net amount paid as compensation after deducting realizations from sales.			Annual remission of Revenue on A, B, and D lands.			A Lands.				B
										Area.	Net amount of compensation.			Area.
	M.	C.	ACRES.	RS.	A.	P.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.
South-West Line ...	431	20	9,251·64	7,90,377	1	7	15,034	6	5	5,985·02	7,14,982	1	0	2,665·90
North-West Line ...	215	20	7,563·58	1,33,643	4	0	11,931	13	3	5,418·03	1,16,498	12	4	1,944·13
Bangalore Branch ...	84	40	2,716·31	32,525	1	3	2,364	12	7	1,675·14	14,348	15	5	812·43
Total for Madras Railway	731	0	19,531·53	9,56,545	6	10	29,331	0	3	13,078·19	8,45,829	12	9	5,422·46
G. S. of India Railway ...	168	0	4,024·66	6,19,874	6	1	10,400	12	9	2,925·97	4 15,304	7	2	993·55
Carnatic Railway ...	18	60	33·40	306	12	2	9	0	11	33·40	306	12	2	......
Grand Total...	917	60	23,589·59	15,76,726	9	1	39,740	13	11	16,037·56	12,61,441	0	1	6,416·01

MADRAS,
16th *April* 1872.

up to the half-year ending 31st December 1870.

Lands.	D Lands.		Total of A, B, and D Lands.		C Lands.		Annual rent payable by Railway Company for C. lands.
Net amount of compensation.	Area.	Net amount of compensation.	Area.	Net amount of compensation.	Area.	Net amount of compensation.	
Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.
55,437 2 7	51·16	1,617 15 11	8,676·78	7,61,834 3 6	605·79	18,505 8 1	1,430 9 2
11,820 7 1	19·00	104 0 0	7,354·49	1,28,317 12 4	184·76	1,857 15 9	217 15 3
7,558 12 8	22·46	1,065 10 5	2,510·03	22,973 6 6	206·28	9,551 10 9	344 13 0
[illegible]4,816 6 4	92·62	2,787 10 4	18,541·[illegible]	9,13,125 6 4	996·83	29,915 2 7	1,993 2 5
1,94,829 4 0	31·79	3,677 4 1	3,951·31	6,13,726 14 5	73·35	5,967 [illegible] 9	333 1 9
......	......	......	33·40	306 12 2	......	......	......
2,69,645 10 4	124·41	6,464 14 5	22,5[illegible]6·01	15,27,159 0 11	1,070·18	35,882 7 4	2,326 4 2

up to the half-year ending 30th June 1871.

Lands.	D Lands.		Total of A, B, and D Lands.		C Lands.		Annual rent payable by Railway Company for C. lands.
Net amount of compensation.	Area.	Net amount of compensation.	Area.	Net amount of compensation.	Area.	Net amount of compensation.	
Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Rs. A. P.
55,437 2 7	51·16	1,617 15 11	8,702·08	7,72,037 3 6	549·56	18,339 14 1	1,343 6 6
11,820 7 1	19·00	104 0 0	7,381·16	1,28,423 3 5	182·42	5,220 0 7	380 1 4
7,558 12 8	22·46	1,065 10 5	2,510·03	22,973 6 6	206·28	9,551 10 9	344 13 0
74,816 6 4	92·62	2,787 10 4	18,593·27	9,23,433 13 5	938·26	33,111 9 5	2,068 4 10
1,[illegible]4,917 0 5	31·79	3,677 4 1	3,951·31	6,13,898 11 8	73·35	5,975 10 5	333 5 9
......	......	......	33·40	306 12 2	......	......	......
2,69,73[illegible] 6 9	124·41	6,464 14 5	22,577·98	15,37,639 5 3	1,011·61	39,087 3 10	2,401 10 7

(Signed) J. H. M. SHAW-STEWART, Lieut.-Colonel, R.E.,
Consulting Engineer for Railways.

No. 446. ORDER THEREON, 30th April 1872, No. 1,099.

RAILWAY, No. 73.

ORDERED that the statements received with this letter be printed and forwarded to the Government of India.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 447. (DOCKET No. 1,100, dated 30th April 1872.)

FORWARDED to the Government of India, with reference to Nos. 1,245-R. and 1,605-R., dated respectively 26th October 1868 and 22nd November 1870.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 468. Read the following letter from the Consulting Engineer for Railways to the Officiating Secretary to Government, Public Works Department, dated Madras, 23rd April 1872, No. 196:—

G. O., No. 836, dated 25th March 1872.

WITH reference to Circular No. 17, dated 15th March 1872, I have the honour to submit a report of the sanctioned strength of my office establishment, showing the portion transferred to the Examiner of Railway Accounts. Of the portion transferred to Captain Moberly, the Assistant Controller and the Accountant on Rupees 250 were exclusively employed on accounts; the former at Negapatam on the Great Southern of India Railway, and the latter working with the Examiner at the Madras Railway Office in Royapooram.

2. The two Accountants, Rupees 100 (now an applicant for pension) and Rupees 40, have been employed in my office, and co-operated with my Uncovenanted Assistant in the preparation and despatch of accounts.

3. I have made favourable mention of the last named to the Examiner, with reference to the proposed appointments in the superior account establishment.

Establishment of the Office of the Consulting Engineer for Railways.

—	Sanctioned in G. O., No. 365, dated 28th January 1870.			—
	RS.	A.	P.	
Uncovenanted Assistant ...	300	0	0	
Accountant	250	0	0	Transferred to the Examiner of Railway Accounts.
Do.	100	0	0	Do. do.
Do.	60	0	0	
Do.	40	0	0	Do. do.
Draughtsman	50	0	0	
Clerk and Record-keeper ...	70	0	0	
Indexer	50	0	0	
Clerk	30	0	0	
Do.	20	0	0	
Do.	15	0	0	
Moochee	10	8	0	
One Peon at 8, and five at 7 Rupees each...	43	0	0	
Two Lascars, at 7 Rupees each.	14	0	0	
One Sweeper	5	0	0	
Total...	1,057	8	0	

Assistant Controller 2nd Grade.—Appointed, *Fort St. George Gazette*, dated 18th October 1870.

MADRAS, (Signed) J. H. M. SHAW-STEWART, Lieut.-Colonel, R.E.,
23rd April 1872. *Consulting Engineer for Railways.*

NOTED.

(Signed) S. BROCK,
24th April 1872. *Controller of Public Works Accounts.*

No. 469. ORDER THEREON, 30th April 1872, No. 1,109.

RAILWAY, No. 74.

ORDERED that these papers be forwarded to the Government of India, with reference to their orders dated 15th March 1872, No. 17.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.

No. 470. (DOCKET No. 1,110, dated 30th April 1872.)

COPY of the above forwarded to the Government of India.

(Signed) G. W. WALKER, Colonel, R.E.,
Officiating Secretary to Government.